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A reply to a report made by the Investigations...

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[1903]

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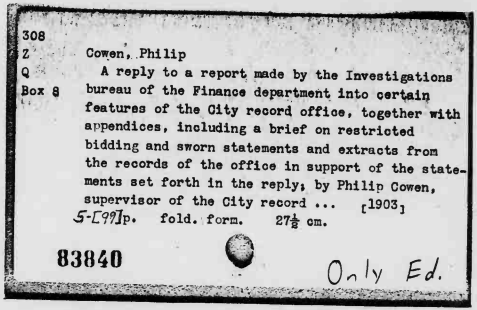
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A reply to a report made by the Investigations bureau of the Finance department into certain features of the City record office, together with appendices, including a brief on restricted bidding and sworn statements and extracts from the records of the office in support of the statements set forth in the reply; by Philip Cowen, supervisor of the City record ... [1903]
5-[99]p. fold. form. 27½ cm.
83840
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A REPLY

To a Report made by the Investigations Bureau of the Finance Department into Certain Features of

THE CITY RECORD OFFICE

Together with Appendices, including a Brief on Restricted Bidding and Sworn Statements and Extracts from the Records of the Office in Support of the Statements set forth in the Reply

BY

PHILIP COWEN,
SUPERVISOR OF THE CITY RECORD.

[Reply, pages 5 to 12, inclusive.]

To Hon. Seth Low.

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To a Report made by the Investigations Bureau
of the Finance Department into
Certain Features of

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A REPLY

To a Report made by the Investigations Bureau of the Finance Department into Certain Features of

THE CITY RECORD OFFICE

BY PHILIP COWEN, SUPERVISOR OF THE CITY RECORD.

To Hon. Seth Low, Mayor — NEW YORK, April 17, 1903.

To the Honorable, The Board of City Record:

DEAR SIRS—It is impossible to answer categorically a report of the extreme length of the one submitted by Mr. Hervey, and which the Comptroller notified me he would present to the Board of City Record at its next meeting, nor is there any need of it. Perhaps the best answer that could be made to it would be the fact, readily proven, that my administration of the office of Supervisor during 1902 shows a saving of nearly *two hundred and fifty thousand dollars* over preceding years. This in spite of new departments to be furnished, greater needs of existing departments and a larger range of goods supplied than was formerly the case. And yet this saving in spite also of the adverse condition of higher cost of labor and materials.

Practical business men will not charge such an administration with incompetence, however it may strike expert investigators, who are innocent of mercantile business experience; nor will they believe it merits the petty treatment which this report shows it has been constantly given by underlings of the Finance Department.

The Commissioners of Accounts are now investigating the office, and their report will, I am sure, bear out my statement of saving nearly a quarter million of dollars, and my further claim that this has been done without any sacrifice of the service my office was called on to render; on the contrary, that there has been *a distinct improvement in this service.* (See letters from departments, page 72.)

As to the report, I am ready to answer every detail it touches on, and will be pleased to have the Board take up any part of it and question me; but I believe its salient features are covered by the following reply and the exhibits attached:

The main points are—

I. Did the Supervisor in any of the acts charged against him exceed the authority vested in him?

It is shown below that the Supervisor did not exceed his authority in any case.

II. Did he, in the exercise of his judgment, when giving out work especially required by the departments for about the first of the year, or on days other than regular bid days, pay excessive prices for printing, lithographing and blank books by reason of what the report arbitrarily styles "restricted competition?"

He did *not* pay excessive prices, for, as is shown (in Exhibit K, page 87), the prices were in many cases from 17 to 21 per cent. below the prices adopted as the standard by the Board of City Record.

Of the saving last year, noted above, about $135,000 was on printing, blank books and stationery. Are, then, the insinuations made in the report compatible with this saving?

III. Was the investigation into his office, so far as it was carried on by the Investigation Division, a fair one, conducted without bias?

It is proven herein by affidavits and abstracts from the records that the report abounds in false statements and false figures, showing not only bias and malice, but incapacity as well, on the part of the investigators to do the work assigned them. Although the report abounds in tables, they have denied me a table of the prices furnished by the mercantile printing expert, which is open to suspicion for reasons given herein.

In reply, I contend:

I.

I acted throughout within the range of the powers vested in the Supervisor:—

"Resolved, That this Board approve the annual requisitions received from the various departments, bureaus, courts and county offices of the several counties included in The City of New York for the year 1903, as revised by the Supervisor of the City Record; and

"Resolved, That the Supervisor of the City Record be and he hereby is authorized to procure, by direct order, the books and printed, lithographed or blank forms required for the use of the various departments, courts and bureaus on January 1, 1903." (Passed September 15, 1902.)

"Resolved, That all orders awarded by the Supervisor of the City Record for work or supplies, otherwise than under contract after advertisement, shall be awarded to the lowest bidder after bids have been solicited from a number of responsible firms, and after the lapse of a reasonable time permitting such bids to be made." (Passed January, 1902.)

The report of Mr. Hervey on the City Record Office last winter led me to determine to give out no "special orders" during my occupancy of the office if I could avoid it. Hence I called for annual requisitions to be in by August 15th, which was a date earlier than was usual. By that date little more than half of them had been received. (See "Exhibit F" with affidavit attached, showing those not in.) Prodding the departments by telephone brought little relief, for by September 10th 61 out of the 150 odd requisitions that should have been in were missing. Despairing of covering all requisitions by contract, I asked the Board for permission to issue special orders for such work as would be required for use early in the year, and the above resolution authorizing the same was passed. (See "Exhibit I.") I determined, however, to include nothing that was not especially asked for. Hence, I sent out the circular letter referred to in the report with blanks inclosed. (See "Exhibit G.") Excepting (for special reasons) the books for two departments, *nothing was taken out of the contract* except where one item or so might be left after eliminating those required. The giving out of these specials, and of the contract as well, was delayed still further by the samples that were received not being complete for one reason or another in many cases. Thus the date for letting contracts originally set for October 6th and 13th, and intended to include all items of printing, lithographing and blank books, had to be postponed from time to time, to December 2d and 16th. Stationery had, in past years, also been given out on "special orders," but I declined to do this, and got the contract advertised in time to be let on October 14.

II.

I had the pardonable ambition of making a record with delivering supplies, and determined to so arrange matters that by the 10th of January the departments would all be fully supplied. That I failed in this is due altogether to the subsequent *uncalled for interference of the Finance Department* herein referred to. (See Exhibit B.)

Time was advancing while the requisitions were dribbling in, and I felt that, unless I took special precautions, I would be unable to carry out my plans. Hence I determined that, in giving out the "special orders," I would limit the bidding mainly to those houses dealing with the City that had plants adapted to do the work and were dependable for promptness. These were Martin B. Brown Company, J. W. Pratt Company, William P. Mitchell & Sons, Publishers' Printing Company and Wynkoop-Hallenbeck-Crawford Company. Others were called in on a limited number of requisitions. The last named firm was not disposed to bid on the work. I discriminated against Mr. Sidebotham because he had been dilatory and unsatisfactory in the delivery of printing during the year. In proof of the correctness of my attitude as to that, I submit, as "Exhibit E," a reply I have sent to the Commissioners of Accounts to charges made by Mr. Sidebotham

in a letter to his Honor the Mayor. (This exhibit is submitted herewith on colored paper.)

The gratuitous statement in the report that the reason the bidders failed to take advantage of the rare opportunity offered them by the "restricted bidding," and that the City did not lose more by this was their dread of the examiners and the auditors of the Finance Department, is supremely ridiculous. Neither the examiners nor the auditors had the right to cut a single cent from any bill *unless it exceeded the Schedule of Prices* adopted by the Board of City Record.

(See "Exhibit K" for detailed examples of prices charged by contractors and prices chargeable under the schedule. SHOWING A SAVING OF FROM SEVENTEEN TO OVER TWENTY PER CENT.)

WHAT IS THE SCHEDULE OF PRICES?

All orders for work given out by the Supervisor otherwise than on contract bear this statement:

> "The prices subject to which this order is issued and accepted are not to exceed those which were adopted by the Mayor, Counsel to the Corporation, and the Commissioner of Public Works, December 17, 1886, revised March 8, 1898, on file with the Supervisor of the City Record." (See Exhibit H.)

All orders bear, also, the statement "prices not to exceed." In other words, the price passed on by the Supervisor is the maximum price. If this price exceeds what is allowed by the Schedule, it is cut down by the Finance Department Auditors.

This schedule was fixed by three eminent practical printers, Messrs. J. J. Little, Theo. L. De Vinne and Douglas Taylor. Since it was adopted the hours of work have been shortened from ten and nine to eight hours a day, making an increase of cost in labor alone of over ten per cent. on all help; wages have been raised for compositors from $18 to $19.50, and for feeders from $9 and $10 to $14. Ink, oil and all other materials entering into the work are much higher to-day. Hence the schedule in question may well be considered as exceedingly reasonable. In fact, there has been some talk of asking for its revision, it being considered too low under present market conditions. (See "Exhibit L.") IF THE INVESTIGATORS DEALT FAIRLY THE PRICES WOULD HAVE BEEN COMPARED WITH THIS SCHEDULE.

The prices at which the work was done being even below this schedule, must be accounted as reasonable. Hence the Supervisor cannot be charged with sacrificing the City's interest by "limiting the competition" on the "1903 specials." This, on the other hand, enabled him to guarantee, with reasonable certainty, the delivery of work when needed.

III.

Was the investigation into the City Record office by the Finance Department a fair one?

To this I unhesitatingly answer No. [For bias see page 30, Exhibit A.] The main point seems to be to damn the administration of the present Supervisor.

You will understand this better when I tell you a few things about the investigation.

In all that I say herein or that I may say in connection with the other investigation now going on by the Commissioners of Accounts by direction of his Honor the Mayor, and which forms part of this report (Exhibit E), I wish it clearly understood that there is no reflection of any kind intended to be cast upon the Comptroller, who is the head of the Finance Department. My relations with Mr. Grout have always been most cordial. He has invariably given me a courteous hearing, and I have seen too much of the inside of the vast Department which he controls to hold him responsible for the conduct or utterances of persons in the many bureaus under him. This is shown by his declining to make this report public until I had a chance to reply, which courtesy I deeply appreciate. As he once stated to me when I spoke of the petty nagging and complaints of one of his men stationed in our office, and who is responsible for this investigation, it is his business to receive from those under him such criticisms as they may bring to him, and he forwarded these to the persons concerned. He did not, by doing so, necessarily indorse their action or their findings. I am sure he would not indorse the methods pursued in this investigation.

This investigation was started by Mr. Keefe, one of the Examiners in the City Record office, stationed there by the Finance Department early last year to pass on printing, blank books and stationery. Mr. Keefe's previous training scarcely fitted him for passing on the quality of goods supplied by the City Record office. From the first day that he entered the place he let it appear that he represented within himself the dignity and power of the great department with which he was connected, and consequently was deeply impressed with a due sense of his own importance.

As I complained to Mr. Grout at one time, Mr. Keefe—instead of encouraging friendly relations with the Supervisor, as should properly subsist between him and the representatives of the Finance Department, so that they might labor together for the best interests of the City and protect it from unfair contractors—has conceived it to be his duty to look upon the Supervisor himself as the arch-conspirator against whom he must protect the City.

He has lost no opportunity to stir up hostility towards the Supervisor by contractors, urging them to complain to the Finance Department against him, and by insinuations and innuendoes made in the office, has sought to lessen the respect of the employees and contractors for its head. His business in the office, so far as I understood it, was simply to see that the goods delivered were the goods billed for and called for by the Department as ordered by the Supervisor. Instead, however, he believed it to be his duty to conduct the office itself. The result has been an amount of friction between the Finance Department and the Supervisor that was utterly uncalled for, that was utterly subversive of good work, and caused strained relations where there should have been the heartiest co-operation.

In the course of this investigation a batch of requisitions for printing were not to be found. I was told by Mr. McIntyre finally that these *must* be found, as he was about to conclude his investigation—this was about six weeks before receipt of the report; that the loss of these requisitions must give a bad look to things; it was suspicious in view of the examination. That unless they were found and delivered to him the next day he would have a formal demand made for them by the Comptroller, and then I could answer for them as I chose. Evidently these missing requisitions were at one time to be the crucial point in the report. Returning to the City Hall office, where search had been made for these time and again, I offered a reward of $10 for their discovery, and, wonderful to relate, they were discovered in an hour and the reward paid. Then several of the employees recalled *seeing Mr. Keefe place these requisitions where they were found.* A certain incident in connection therewith impressed this upon them so that they could not be mistaken.

Of Mr. Sidebotham I need say nothing here. I have filed herewith (Exhibit E) a copy of a reply to his letter to the Mayor, before referred to. This will, I hope, prove amply the propriety of my attitude in discriminating against Mr. Sidebotham as a bidder for City printing. He is unreliable in his work and in his statements, yet *this man* who *has been furnishing the material for this investigation,* and has been in consultation day after day during its progress, I am told, is called in to furnish expert testimony as to the value of the work that he was not allowed to bid on, and is given the accepted bids, showing the prices paid for each requisition! *This alone should utterly discredit this investigation.* I may characterize Mr. Sidebotham's part in this investigation as utterly ungenerous, if not altogether contemptible. I say this because, as I am ready to prove, I endeavored to get Mr. Sidebotham to come into the general bidding of the office early in the year, and continued in my efforts, in spite of the difficulties he himself put in the way by his methods. And it was not until after I despaired of being able to place any reliance upon him and that I was getting into trouble with

his deliveries that I gave it up as a bad job, if you will excuse the expression, and asked the Board to permit me to discriminate against him. The Board wished me to make a formal charge against Mr. Sidebotham in the matter (October 27, 1902), but I shrank from doing so, because however unfairly he may have treated the City, I would not subject a business man to such humiliation, believing it might injure him in his business. I will state that I was persistent in trying to hold Mr. Sidebotham as a regular bidder because of the difficulty I had experienced in bringing into the competition any new printing offices of considerable size.

City work is not sought after by contractors in and out of the lines we are concerned with.

Of Mr. R. B. McIntyre, who has had charge of this investigation, I will say that if he is not a relative of Mr. Sidebotham, as I have been informed, there is between them at least that close bond of friendship and intimacy which most men account as stronger than the ties of blood. I am told that during the progress of this investigation Mr. Sidebotham has been in frequent, if not daily, attendance in the office of Mr. McIntyre, and I have reason to believe in connection with the same. In the conduct of this investigation Mr. McIntyre has disregarded the rights of the Supervisor by taking out of his office papers without his permission and without the opportunity of making note of what papers were so taken, as well as in endeavoring to extort from an employee, under fear and compulsion, while he knew of his positive knowledge that the Supervisor was absent, information that Mr. McIntyre believed might injure him, although the Supervisor was always ready to give the fullest assistance in the investigation. He has gone around to contractors and to officers of the City, or has sent others, apparently with the deliberate purpose of stirring up hostility and complaint against the Supervisor—the report shows with what success.

STRONG BIAS SHOWN IN THE REPORT.

I have gathered under "Exhibit A" extracts from the report, as submitted, with brief comments, and will allow you to judge therefrom the value of the findings. I contend that the continued insinuations, innuendoes and false statements therein made are not consistent with an honest, deliberate, judicial investigation, and must cast doubt on the whole report, which smacks altogether of preparation for effect in newspaper publication.

This may be due, perhaps, to the previous newspaper training of most of the staff of the Investigation Division. But I respectfully submit, that conducting a business like the City Record office at its busiest time, at the height of pressure, with lack of room and two removals from place to place, is different than criti-

cising it from the vantage ground of the omniscient newspaper man, who knows the only way it should be run, and who can see how to avoid mistakes—after they are made.

Concerning the statements in the report with reference to my classification of papers to be used in printing, I respectfully refer you, for my reply, to "Exhibit E," galley 5, item 30. I show the need of prescribing papers to be used, and of the correctness of my classifications.

The statements concerning stationery I treat of in "Exhibit B." I show there that *but for the unwarranted interference of the Finance Department at the instance of Mr. Keefe there could have been no substitution.* Hence, that the only part of the report that in any way reflects upon the Supervisor's management *is due directly to such interference with his management.*

As to "restricted bidding": The investigators lay great stress on the charge that I gave out a large amount of work on which I invited a few favored bidders. To sustain their charge they furnish two tables showing that in 112 out of 790 requisitions there were three bidders or less, hence the inference that there was collusion between the Supervisor and the "favored printers."

I deny emphatically that bidding in the office has been restricted by me, except where there was full and sufficient reason therefor, and as I submit in my brief on the subject, *the Supervisor,* if he have any capacity for his office, *must be allowed the exercise of his judgment* at times, even if it lead, as is sometimes necessary, to giving out work without competition. *There is always the protection of the schedule referred to.*

But aside from this, assuming that there is some justice in their criticism—which I absolutely deny—*they have so juggled with the figures in the case, which are false* in important details, as to cast serious doubt on the fairness of the investigation. Let me prove this:

They state that 112 requisitions out of 790 were "restricted." Proper addition of their own figures will show it to be 285 and not 112.

They state that the average of each "restricted" bid was $199.08, or *ten* times the average of "unrestricted" bids ($20.73). Proper division of their own figures will show it to be only $80, or less than *three* times ($27.83—after correcting their arithmetic).

They give the total of "unrestricted" bids as $14,057.94; the true amount was $36,896.30.

This is *on their own figures.* But let us deal with *real* figures:

There were 974 requisitions bid on from July 22 to January 31.

Five hundred and two of these, amounting to $36,896.30, were bid on by four or more printers, an average of $73.65.

The investigators place this at *$20.73.*

Four hundred and seventy-one of these requisitions, amounting to $34,527.21, were bid on by three printers or less, an average of $73.30. (See Exhibit C.)

The investigators place this average at $199.08.

They take pains to note how many bids were given outside of regular bid days. They failed to note that when these occurred on a holiday, as Election Day, Thanksgiving, Christmas and New Year's, the bidding took place a day earlier or later. When this is corrected it will be seen that nothing except proposals was given out on other days, unless there was urgent need of the work.

The total cost of these was $9,760.28; report gives it $10,592.23. The number was 128; report gives 112. Average would figure $76.25; according to report, $94.57.

My table shows that *all* the printers were what they are pleased to style "favored bidders." (Exhibit C.)

By what right do they style bidding on which only three persons figure as "restricted"? I treat this matter at length in "Exhibit C." I show that on a large part of the work of the office no more than three bids can be looked for because of its character.

I also instance there a recent case of *restricted bidding on the part of the Comptroller* that is perfectly justifiable, and illustrates its propriety in the general conduct of my office.

It is but right to say a word here as to the custom with past administrations. Work with rare exceptions was given without competition, subject only to the schedule of prices. Practically all the work of the City was confined to three firms. To-day there are more than a dozen working for the City.

The amount of surety for proposals was made prohibitive by placing it at $25,000 or $30,000, regardless of amount bid for. I reduced it to twenty-five per cent. of the amount bid on.

I wish to protest here against the method in which the expert printers were asked to figure, being given the estimates themselves, so that they knew what the City was paying. Furthermore, I respectfully submit that there should have been furnished for my information the prices given on individual jobs by the experts. I have asked for this and it has been denied me. This is important, for I have reason to believe that the sum given as the price of the expert mercantile printers, $17,490.98, as against $19,034.82 awarded by me, *does not represent the original figures of the expert*, but his figures, after they were scaled down by the investigators or by him on lines laid down by them. In justice to me the Board of City Record should require that these prices be furnished. In a report given with such minuteness as to cover 64 pp. legal cap and 16 pp. tables of double that size, the omission of so important a table is open to suspicion. Especially is this the case in view of the facts that I give above.

In connection with the prices of what they call "an expert in the mercantile printing business," I call attention to the fact that mercantile printing is done under nine hours a day, while City printing must be done in an eight-hour day. Furthermore, I am credibly informed that three experts were called in, but the figures of the third one are not given. (See Exhibit D.)

This investigation was made, it is true, only into certain features of the City Record office; *but it was made by the direction of the Comptroller*, who is a member of the Board of City Record. The Comptroller wanted only cold *facts*, but the investigators have sought to distort and to color these facts. *Was there not a single feature of the work of my office that came to their attention that merited a kind word?* Even the saving of over two hundred thousand dollars must be overshadowed by an administrative error that by their own showing aggregates less than three thousand dollars. And even this should not be laid at the door of the Supervisor, but at the feet of the man who is responsible for this costly investigation.

May I be permitted to submit to your consideration the following from the *Century Dictionary*:

> *Investigation*: Detailed or particularized examination to ascertain *the truth* in regard to something.

Mindful of the brevity of human existence, I have sought to insure the reading of this reply by abbreviating it wherever possible by attaching as Exhibits matter that may be wanted for verification of statements herein.

Respectfully submitted,

PHILIP COWEN.

Philip Cowen

The following Exhibits are submitted as part of this report:

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EXHIBIT B.

AS TO STATIONERY.

The examiners labor to give the impression that the stationery contract for the present year is likely to reach a fabulous sum. That while the cost of stationery for 1902 was in all $37,000, and the contract for 1903 amounted to a little over $41,000 on its face, over $58,000 worth has already been delivered within the first three months, leaving the impression that it is impossible to tell what will be the cost for the whole year.

Why was $37,000 *only used last year?* They fail to state that during 1903 the stationery cost $78,000 and in 1901 $82,000. It cost only $37,000 in 1902 because I found on inquiry when I went into office that there was a considerable amount in stock in many places, and I therefore cut down the requisitions during the whole year to the lowest notch, so as to make sure that this material would all be used. Many offices, in fact, had nearly enough to carry them through the whole year. Thus all the offices started 1903 practically with empty closets. The contract was made up necessarily before all of the requisitions were in. These were slow in coming, the largest departments being among the late comers. I intended that the contract should be but a price list. The wisdom of this was shown last year. In the past ALL *that a department said in July would be necessary for its next year's needs was supplied at the beginning of the year;* hence there was great waste. I supplied only *present needs.* HENCE THE MATERIAL SAVING LAST YEAR.

I consulted with the Corporation Counsel as to the propriety of making up the contract with the totals of items called for to date. He agreed on the propriety of doing so, inserting a clause "that the bidder must satisfy himself of the actual needs by inquiry, etc." Bidders were told that the collation sheets, showing the gross amount called for to date, were open for inspection when the contract was advertised. My estimate for the Budget, arrived at by actually figuring every item called for, was $80,000 to $85,000. We had more offices to supply than formerly, there was more stationery used as the list of employees increased, and we furnished a much larger range of supplies than ever before. Yet in spite of this I believe that the total cost will be below rather than above my estimate, for the stationery already ordered, about $60,000, represents nearly all the ordinary supplies that will be required during the year in the stationery line.

When the stationery contract was awarded in October last, *I notified the contractor that I would want to begin delivery about the first of December, that every Depart-*

ment should have just exactly what was asked for, and that I wished him to be ready to carry out the work promptly, as we would have to move from Duane street by the end of the year, and *I wanted all the stationery out of the way before the books and printing began to come in.* In view of the fact that we had plenty of room in Duane street, where we were located temporarily, and there was some question as to whether or not we would get all the room in the City Hall that was originally promised us, I wanted to have as much of the supplies delivered as possible before moving. I calculated that, handling nothing but the stationery, we could have it pretty well out of the way by the 20th of December, 1902, or even if it took the whole month, that when we moved to the City Hall, stationery, being exceedingly bulky, would not trouble us much, and we could then readily handle the blank books and printing, even though the City Hall storeroom was not quite fixed.

On December 4th the contractor made a delivery of one lot of stationery on 1903 special, and *Mr. Keefe immediately notified us that the goods could not be received.* I happened to be present in the store at the time, and I resented his action and asked the reason therefor. He said it was possible that some of the goods *might* be used for 1902, and therefore the goods, as they were chargeable against 1903, could not be delivered. He insisted that such were his instructions from the Auditing Bureau, and that *no goods for 1903 would be allowed to go through.* I had but recently had some unpleasantness through Mr. Keefe with the Finance Department, and I simply notified the contractor that he could make no deliveries until the new year. He protested that he had gone to considerable trouble and expense in preparing for deliveries, had a large amount of goods ready, and thought it was a gross injustice, inasmuch as I had directed him to be prepared to make deliveries during the early part of December. I appreciated that fact, and considered the attitude of the Finance Department as an *unwarranted interference with the conduct of the City Record office—one of a long series of petty annoyances to which I was subjected* in my administration through what I considered the pernicious activity of Mr. Keefe. I told the contractor that I had no alternative in the matter.

When I finally notified him to begin to deliver he informed me that many of the articles that we then required could not be obtained at once, as at the beginning of the year the jobbers and manufacturers carried light stocks; goods that he thought he could depend on were unobtainable; and he asked if I could not substitute similar goods for some of the articles. Knowing that, because of the meagre supplies I had furnished during 1902, the departments had run very low, I saw no alternative but to accede to his suggestion, and told him that *I would permit him to make certain substitutions, bearing, however, these things in mind: that all substitutions should be from the same manufacturers, and that the goods should be of a similar grade, and approximately of the same price.* This met with his approval, and we agreed that he should send to me his representative, who had special charge of this work and who was more

familiar with our needs. I told this employee what the understanding was, and asked him to give me a list of the items which they proposed substituting. I gave this list to the young lady in charge of the stationery. Of course, I should have compared these items with the contract, to note if there was any difference in the prices, but the contract at the time was not in my possession, as it was passing through the Finance Department. I assumed that when I had such an understanding with a person with whom the City has been dealing for fifteen years, and who, during all administrations, had held the stationery contract, I could depend implicitly on our understanding being carried out. I need not state that *I had no idea that this substitution would involve the City in any additional cost to speak of.* It is only a proof of the need of eternal vigilance which must be exercised in the administration of the City Record office. But with one pair of eyes to supervise the *five distinct lines of work under my care, each of considerable magnitude*—printing, blank books, stationery, advertising, and the "City Record" itself—and *there is much in every single one of these that demands, must have, and can only have the Supervisor's personal attention,* it is not to be wondered at that mistakes may happen. And the most elusive of these lines is stationery, because of the thousands of items that go to make up the list of goods used by the city offices. The present Supervisor, as said elsewhere, has never claimed infallibility. He has simply tried to do his duty honestly and intelligently, in spite of harassments from directions where he had a right to expect co-operation.

In view of the general character of the report, to which he has taken exceptions, the Supervisor is disposed to give the contractor a fair hearing before saying "Amen" to all that the examiners charge in their report. But a reasonable opportunity must be given for this, and at the present writing the stationery requisitions have not yet come into the Supervisor's possession. Meanwhile he can only say that his uniform policy has been against substitution; that *but for the uncalled for interference of the Finance Department there would not have been any substitution;* and that, if it shall appear that the contractor has broken faith with the Supervisor and dealt unfairly with the City, the Board may rest assured that he will resist to the utmost any claims made in consequence of such unauthorized substitution.

A statement of the investigators that I had abandoned the letting by items in the making of specifications is *not true*; for not only did I state at the top of the schedule "The award will be made to the lowest bidder * * * *unless the Board of City Record decides to award parts of schedules by items,*" but I followed this with another item emphasizing with an index finger: "BIDS MAY BE ON SINGLE ITEMS ONLY," and this was printed in capital letters in bold type. Furthermore, the reading matter under the paragraph *Awards* reads thus: *"The contract may be awarded in the discretion of the Board of City Record,* BY ITEMS or schedules."

But I cannot let this occasion slip without emphasizing what I have often said, that the City Record, handling upwards of half a million dollars a year in printing, blank

books and stationery, must have upon its staff, if the work is to be properly done, at least one person who is thoroughly posted in stationery, one in blank books and one in printing. Such a person must have recognized, in the substitutions alleged, differences in grade and price.

EXHIBIT C.

THE RESTRICTION OF COMPETITION.

Throughout the report there is an undercurrent of criticism concerning the restriction of bidders; and wherever bidding has been done by three firms or less it is arbitrarily assumed by the investigators that the bidding was designedly restricted by the Supervisor, and these inuendoes are reiterated time and again. The investigators, omniscient though they be, do not know as much about printing as printers themselves.

There are some printers who will refrain from bidding if the job is one they are not equipped for, if they are busy, or for any other local reason. Hence they will bid the same day on some jobs and not on others; hence there may be half a dozen bidders in the office and on much work there appear but three bids or less. *Does this indicate "restricted bidding?"* By what process of reasoning do the investigators set down this test of "restricted bidding?" Let me be frank and say that I assume that wherever it appears the bidders are only M. B. Brown Company, J. W. Pratt & Co. and W. P. Mitchell & Sons, there to their mind the bidding is restricted, and wherever there appear to be three or less bids they conclude that they must be from these firms. I say this because of remarks made to me by Mr. McIntyre pending the investigation. And why? Because before my advent in the office *they were the only printers working for the city.* The investigators do not consider that these people have been doing work for the City through all administrations for fifteen to twenty-five years; that they know the city's needs thoroughly; that they carry special papers that are used only on city work and are not carried by the paper dealers, and therefore can only be furnished by others through their favor; that they have electrotypes or standing type for most of the forms required by the city, hence have an immeasurable advantage over every newcomer, and they exercise it when necessary to the fullest limit.

The investigators claim that because 112 orders out of 790, given out between July 22, 1902, and January 31, 1903, have but three bids or less, the Supervisor has restricted bidding in all these cases. *I deny this totally.* The bidding of the office has been absolutely free to all comers, save in so few cases that they are not worth seriously noting as exceptions. I have gathered the requisitions in question and have tabulated them below to show the stupidity or the maliciousness of the charges made.

Before touching upon this subject, let me point out that *the investigators have made such serious blunders* in the table concerning "restricted bidding" as must lead the impartial reader to *doubt the accuracy of any of their tables.* I have, however, neither the staff nor the time to check back their figures. Furthermore, if I had both, the manner in which they have compiled them would make it practically impossible to do so.

They state that 790 requisitions were given out from July 22, 1902, to January 31, 1903. As a matter of fact there were 973.

They state 112 of these were given out at "restricted" bidding, while their own figures add up 285.

They state that these "restricted bids" averaged for each one *ten times* ($199.08) the average of other bids ($20.73); their own figures, by simple arithmetic—that is, if correctly done, and *assuming that their figures are otherwise correct*—would make these "restricted bids" $78.24, and not $199.08, or less than three times the average of open bids, $27.83. However, their figures are false.

But I *absolutely decline to accept their figures as correct,* for instead of 112 "restricted bids," or 285, if I take the liberty of correcting their figures, there were, as appears by appended table, 471 such bids. And I have the right to assume, from the unfairness of their report in general, that in the selection of these 285 they have not been likely to select such as would favor my side.

It will be noted that 110 of the 471 are for lithographed matter, for which w rarely have even three bids; 26 were for payrolls or vouchers, which are printed on paper of distinctive colors that are not carried by paper dealers, hence the outside bidder is at a great disadvantage, as no substitute is permitted. Sixty-seven are for proposals, for which we have four bids only upon rare occasions, as no outside printer can afford to do the work except at a good margin of profit; other items are "on contract," hence require no bids. Thirty-seven items on the requisitions I have been able to examine bear requests from departments for haste in delivery. *These, and where requests were verbal, are the only ones, except proposals, given out on other than regular bid days.* Proposals I give out as soon as possible to minimize the delay in advertising work, and have so improved on these as to get them out at times in six days, where one month was "quick" formerly.

But the investigators in setting down bid days overlooked this important fact: Election Day, Thanksgiving, Christmas and New Year's fell on a bid day, hence bids were opened the day before or the day after. Making allowance for all this it will be seen that the work given out on other than bid days was so small comparatively as not to be worth questioning its propriety.

And yet, after all is said, *is not the Supervisor to have the right to exercise his judgment in attending to the duties of his office?* Is he compelled to throw out to the widest competition every bit of printing that comes into his place, regardless as

to whether or not the persons bidding thereon are equipped to handle the work? And as to whether or not they can get the work out on time? Let such a rule be applied only to a limited extent to the work that is called for by the departments of any of the gentlemen comprising the Board of City Record and its gross impropriety will be seen at once. Their work would soon be at a standstill. The Supervisor, if he has a knowledge of his business at all, must avoid for a great deal of the printing that comes into the office such bidders who, if successful, may not properly meet the needs of the departments in the work that is done.

And I find myself in good company in this exercise of judgment, as is shown by the following extract from the *City Record:*

> The Comptroller presented the following report, relative to the reprinting of the minutes of the meetings of the Commissioners of the Sinking Fund from 1887 to 1898:
>
> March 31, 1903.
>
> To the Commissioners of the Sinking Fund:
>
> Gentlemen—On December 24, 1902, this Board authorized the printing of 100 copies of the minutes of the meetings of the Commissioners of the Sinking Fund from 1844 to 1887. The bound volumes of the minutes from 1887 to 1898 have all been distributed and it is necessary that more copies be printed.
>
> I have obtained bids from the Martin B. Brown Company, who printed the originals, and the Mail and Express Company, *they being the only concerns familiar with the work,* and they bid as follows:
>
> The Martin B. Brown Company:
>
> 50 copies of each volume, at $2.65 per page; 100 copies of each volume, at $3 per page.
>
> The Mail and Express Company:
>
> 50 copies, $2.77 per page; 100 copies, $3.07 per page. * * * For electrotype plates, 68 cents each. * * *
>
> I believe it would be for the best interests of the City to have this work done without contract let after advertisement for bids or proposals, and recommend that the matter be submitted to the Board of City Record for a concurrent vote, and that the bid of the Martin B. Brown Company be accepted.
>
> I therefore offer the following resolution.
>
> Respectfully,
> EDWARD M. GROUT, Comptroller.

(The italics are mine.) (The work would exceed $12,000.)

Here the Comptroller, who will pardon me for suggesting that he has thereby assumed the functions that properly fall to the Supervisor, has taken bids for certain work from two firms only. He has done this on the theory that they alone

understand the work that is required. *What I say is not in criticism of the Comptroller, but to illustrate the correctness of my conduct and the unfairness of the strictures* indulged in in the report. As an actual matter of fact, this very work, being reprint, can be done by any printer in New York City who has a cylinder press, whatever may be the capacity of his composing room. But the two concerns in question are peculiarly well adapted for the work, and there is a certain satisfaction in intrusting them with work of such importance as the minutes of the Sinking Fund Commission, where accuracy is important. Nevertheless, it is just this exercise of proper judgment; this restriction of bidding that the Comptroller's representatives condemn in the Supervisor. I may say, by the way, that this is not the only instance of such restriction of competition in the Finance Department, for I find scheduled for the coming meeting of the Board of City Record 31 requisitions for work amounting to $2,587.50 ordered direct by the Finance Department from these concerns—the M. B. Brown Company and the Mail and Express Company—and *without bids*. This is unavoidable and must happen frequently if the printing required by the City is to be done promptly and efficiently and in a business way.

Before dismissing this subject, I wish to reiterate emphatically that whenever I have limited competition it has been in the interest of the service; and when I have opened bids on other than regular bidding days it has been because there was a special need for hastening the work concerned. After all, *the fixing of bidding days is done by the Supervisor for the general convenience of the office*. But for that, bids would be received every day and given out every day on the requisitions coming in. It is the custom for the larger part of the year to open bids, for books and stationery, but once a week, so that the time of the bidders may be saved if there is not much work to be bid on. *Why then*, if there is the need, *cannot bids be opened daily?*

In defending my position in this matter, I have omitted from consideration the question of public policy involved in the giving out of work by the City to contractors where the evidence all points to the fact that it is impossible for a contractor, at the price he usually bids, to observe the Charter provision concerning the Labor Law, and at the same time pay for the material that is required in the carrying out of his order.

Of course, I do not assume the right to exclude a bidder on this ground. I cannot do so, at any rate, without permission of the Board of City Record, and it is doubtful even if the Board has authority to throw out a bid because the price asked does not cover the cost of labor and the raw material.

But I respectfully submit that a contractor who when bidding on work for the City habitually asks such prices that it is impossible for him to pay his labor and meet his just debts, is not a person to be called in to sit in judgment on the Supervisor as to the prices which he has paid for work that he has given out for the City. The cost of labor and cost of raw material are two elements that can be reckoned up readily by any one familiar with the printing trade. You will find in "Exhibit E," item

11, some figures on this score concerning Mr. Sidebotham's work. I would add to these the following items:

> The work on the annual contract for the Tenement House Department was bid on by Mr. Sidebotham for $9,59.26. The cost of the material in this work was $7,569.11. (This figure is given me by one of the bidders as representing the cost thereof as used in his bid.) The schedule called for 2,989,000 pieces of work, nearly all printed on both sides, and some ruled, and the composition being rather complicated.
>
> The schedule for the President of the Borough of Brooklyn was awarded to Mr. Sidebotham for $368.45. The exact cost of the stock was $239.28. There were 154,500 forms in this order.
>
> On the contract is one item for the Municipal Civil Service Commission for 100,000 blanks, for which Mr. Sidebotham bid $237.50. The actual cost of the paper without any allowance for spoilage of any kind was $180, leaving $57.50 for 100,000 printed blanks, 8½x14 inches, ruled and punched with two holes.

It is impossible to expect that printers will come in to bid for City work with such unwholesome competition. I frequently call in people to bid, but I will state frankly to you that I will not, of my own volition, call in Mr. Sidebotham under present conditions, because of reasons set forth in Exhibit E, unless directly ordered to do so by the Board of City Record.

There is a cogent reason for not encouraging this character of bidding which will, I hope, appeal to you. When a man is figuring on printing that does not leave a reasonable margin of profit, the office is put on its defensive; it must regard his work with suspicion; and must put forth special efforts to see that the City is not made to suffer because of his diminished price; must see that the count is full; that the paper all the way through and not only at top and bottom of packages is uniformly what was ordered. And I am now only giving you a leaf out of the experiences of the City Record office during the first two weeks in April. Printing delivered at the office by the contractor could not be sent to departments because we could not trust to the alleged quantity and quality. In consequence departments were delayed, and four days were spent examining and counting goods that, with confidence in the contractor, could have been sent out in half a day or less. As a result, many complaints of dilatory delivery were made to the Mayor and the Supervisor. Is not the time of our staff and of the departments worth consideration?

TABLE TO EXHIBIT C.

REQUISITIONS AWARDED FROM JULY 22, 1902, TO JANUARY 31, 1903, WHEREON NO MORE THAN THREE BIDS WERE GIVEN.

The report says:

"For the purposes of this report, **examination has been made of the awards** for printing and lithographing, bids for **which were opened between July 22, 1902, and January 31, 1903.**

" " " By reference to this schedule it will be seen that the competition on certain of these requisitions, bids for which were opened on the regular City Record 'bid' days, was limited to three firms or less, *these firms being Morris B. Brown [sic.], J. W. Pratt Co. and W. P. Mitchell & Son*, the printers who for many years past have been doing city printing, with occasional bids from one other concern known as the Publishers' Printing Co."

ANALYSIS: There were issued in all about 973 requisitions; report gives only 790. There appear below 471; report gives the number as 112; correctly added, would make 285.

The number issued outside regular bid-days, as below, 128; report gives it as 112.

The cost of requisitions called "restricted," as below, $34,527.21; report gives it $22,297.26.

The average of these is $73.30; report gives $199.08. Requisitions outside of bidding days, $9,760.28; report gives it $10,502.23; number of requisitions, 128; report gives it 112; average of each, $76.25; report would figure it $94.57.

MEMORANDUM.

REQUISITIONS ISSUED FROM JULY 22, 1902, TO JANUARY 31, 1903, ON WHICH THERE WERE MORE THAN THREE BIDDERS.

Total number	502
Report gives number (incorrect addition)	678
Report gives number (corrected addition)	505
Total business	$36,896 30
Report gives total business	$14,057 94

The following will show that the work was not limited to the three particular firms named:

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
July				
*22—5245	———	$23 90	Brown, Gibb, Nathan	Proof July 24.
*22—5232	Lithographing	17 00	Brown, Pratt, Mitchell	
*22—5240	Vouchers	21 35	Brown, Mitchell	
22—5241	———	52 40	Gibbs, Brown, Nathan	
*22—5248	Lithographing	9 90	Pratt, Brown	
*24—5260	Contracts	130 00	Brown, Mitchell, Pratt	
*24—5270	Lithographing	22 90	Brown, Pratt, Mitchell	Kindly rush.
*24—5261	———	4 70	Mitchell, Brown, Pratt	
*24—5269	———	190 00	Mitchell, Brown, Pratt	
*24—5264	Contracts	112 00	Brown, Mitchell, Pratt	
*24—5254	———	72 95	Pratt, Brown, Mitchell	Deliver July 29.
*24—5252	Lithographing	50 75	Mitchell, Brown, Pratt	
*24—5276	Warrants, Litho	83 50	Brown, Mitchell	Deliver Aug. 8. Urgent.
*24—5272	———	98 90	Pratt, Brown	
*24—5266	Lithographing	197 30	Brown, Pratt, Mitchell	
*24—5265	Lithographing	79 50	Brown, Pratt, Mitchell	

*The stars indicate regular bidding days.

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
*24—5255	Lithographing	49 85	Pratt, Brown	
*24—5274	———	80 30	Pratt	Deliver July 28.
25—5276	———	75 00	Mitchell, Brown, Publishers'	Wanted at once.
28—5279	Market receipts	24 00	Franklin-Lee Bk. Note Co	
28—5294	———	4 90	Brown, Nathan, Gibb	
*29—5282	Vouchers	5 90	Brown, Pratt, Mitchell	
*29—5297	Contracts	221 00	Mitchell, Pratt, Brown	
*29—5292	Lithographing	27 89	Pratt, Brown, Mitchell	
29—5284	———	2 90	Brown, Pratt, Gibb	
*29—5287	———	164 25	Brown, Mitchell, Pratt	
28—5295	———	5 70	Brown, Pratt, Gibb	
*31—5305	Pay Rolls	30 56	Pratt, Mitchell, Brown	
*31—5302	Lithographing	19 90	Brown, Pratt, Mitchell	
*31—5312	Lithographing	9 25	Brown, Pratt, Mitchell	
*31—5309	———	25 00	Mitchell, Brown, Pratt	
Aug.				
4—5323	Litho, Warrants	10 00	Brown	Deliver in two days.
6—5333	———	6 89	Brown, Mitchell, Nathan	Kindly rush.
6—5335	———	3 75	Oppenheimer Printing Company.	Needed at once.
*5—5338	———	35 70	Pratt, Brown, Mitchell	
*7—5343	———	30 10	Pratt, Brown, Gibb	
*7—5345	Litho, Warrants	33 00	Pratt, Nathan, Brown	Immediate use.
*7—5341	———	7 10	Pratt, Brown	
*7—5334	———	2 70	Pratt, Brown	Immediate.
*7—5363	———	4 30	Gibb, Mitchell, Brown	
*12—5350	Checks	89 20	Brown, Mitchell, Pratt	Contract work.
*12—5321	Lithographing	24 00	Brown	Rush.
*12—5314	———	4 75	Publishers' Printing Company	Required immediately.
14—5377	Warrants	4 75	Oppenheimer Printing Company.	
*14—5371	Die Work	41 25	Gibb, Mitchell, Brown	Proof Aug. 22.
*19—5394	Contracts	12 00	Pratt, Brown, Gibb	
*19—5340	———	13 20	Mitchell, Brown, Pratt	
*19—5367	———	150 00	Gibb, Pratt, Brown	
*21—5402	Pay Rolls	11 50	Pratt, Brown	
*21—5407	Contracts	109 00	Brown, Mitchell, Pratt	
22—5413	Contracts	97 75	Mitchell, Brown, Pratt	Imperative; rush.
25—5418	———	6 75	Mitchell	Within five days.
26—5434	Index Cards	9 25	Macey	
26—5426	Contracts	75 95	Brown, Pratt, Mitchell	
26—5419	Proposals	64 75	Brown, Pratt, Mitchell	
*26—5426	Vouchers	12 50	Pratt, Mitchell, Brown	
*26—5422	Litho, Warrants	123 90	Brown, Pratt, Mitchell	
27—5431	Special Ruling	14 50	Bratter, Brown	Immediate.
*28—5429	———	19 50	Bratter, Mitchell, Brown	Deliver 29th.
*28—5441	———	8 00	Pratt, Brown, Mitchell	
*28—5436	Contracts	185 80	Pratt, Brown, Mitchell	Please expedite.
*28—5430	Litho, Warrants	79 50	Brown, Pratt, Mitchell	
*28—5432	Contracts	93 00	Mitchell, Brown, Pratt	
Sept.				
*2—5453	———	9 70	Brown, Pratt, Mitchell	
*2—5455	———	10 75	Publishers', Oppenheimer	Great haste.
*2—5452	———	74 00	Pratt, Brown	Must deliver Sept 10.
*2—5451	Estimate blanks	12 60	Brown, Pratt	
*4—5466	———	6 25	Publishers'	
*4—5462	———	22 50	Brown, Pratt	
*4—5464	Vouchers	14 55	Brown, Nathan	
*4—5465	———	62 20	Brown, Pratt	
5—5470	———	6 90	Brown	Great haste.
8—5476	———	172 00	Pratt, Publishers', Brown	Immediately.
8—5480	Lithographing	33 69	Brown	
*9—5484	Die Work	34 50	Brown, Pratt, Mitchell	Rush.
*9—5478	Pay Rolls	266 95	Brown, Pratt, Mitchell	
*9—5492	———	3 75	Brown	Urgent.
10—5556	Lithographing	40 00	Brown	
10—5497	Contracts	19 50	Brown, Pratt	Must deliver Sept. 13.
10—5502	———	10 00	Popper	
*11—5493	Litho, Warrants	29 00	Brown, Nathan, Pratt	
*11—5506	Lithographing	21 90	Brown, Pratt	

*The stars indicate regular bidding days.

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
*11—5501..	———	14 75	Sidebotham, Brown, Pratt	
12—5504..	Lithographing	9 90	Brown, Pratt	
12—5515..	———	4 90	Brown, Oppenheimer	Few days.
15—5529..	Contracts	74 50	Pratt	Immediately.
*16—5521..	———	1 65	Brown and Pratt	
*16—5531..	———	13 50	Nathan, Pratt, Brown	Deliver Sept. 21.
*16—5509..	———	18 25	Pratt, Brown	
*16—5511..	———	58 75	Brown	Canceled order for 50,000 and substituted this 5,000.
*16—5526..	———	11 20	Brown, Pratt, Popper	
*16—5523..	Lithographing	18 50	Pratt, Brown	
*16—5527..	———	5 35	Brown, Pratt, Popper	Kindly rush.
*16—5518..	———	31 15	Sidebotham, Pratt, Brown	
*16—5525..	———	8 90	Popper, Pratt, Brown	
*16—5530..	———	59 00	Brown, Pratt	
*16—5520..	———	34 40	Brown, Popper	
*18—5542..	Contracts	126 50	Brown, Nathan, Pratt	Please expedite.
*18—5546..	Contracts	74 50	Pratt, Brown	
*18—5547..	Contracts	108 50	Pratt, Brown	
*18—5551..	———	3 60	Pratt, Brown, Popper	Proof next day.
*18—5537..	Lithographing	20 75	Brown, Pratt	Immediate use.
*18—5548..	———	16 00	Brown, Pratt, Nathan	
*18—5369..	———	61 32	Brown	City Record work.
*18—5534..	Die Work	78 25	Brown, Pratt	
*18—5543..	Pay Rolls	58 00	Pratt, Brown, Gihb	
*18—5545..	———	36 00	Brown, Pratt	
19—5554..	Die Plate	40 00	Brown	Emergency.
*23—5567..	Pay Rolls	49 75	Brown, Pratt	
23—5570..	———	71 40	Brown	On contract.
*23—5555..	Litho. Checks	39 75	Brown, Pratt	
*23—5574..	Contracts	31 00	Pratt, Brown, Nathan	
23—5576..	———	2 15	Brown, Pratt	Rush.
23—5580..	———	1 25	Popper, Nathan, Pratt	Delivery same day.
*23—5573..	Contracts	201 00	Pratt, Brown	Proof two days.
24—5584..	Lithographing	148 60	Brown, Pratt	
25—5584..	———	46 90	Brown, Pratt	
*25—5582..	Litho. Checks	6 95	Brown, Pratt	
25—5583..	———	42 50	Pratt, Brown	
25—5598..	———	112 50	Brown, Pratt	Special haste; Health.
25—5581..	———	1 95	Brown	
25—5589..	———	108 00	Pratt, Brown, Popper	
26—5595..	———	19 50	Oppenheimer, Brown, Nathan	Delivery Sept. 29.
27—5600..	———	4 75	Brown	Emergency.
29—5597..	———	28 12	Brown	Contract.
*30—5596..	Law Work	38 40	Pratt, Brown	
*30—5605..	Contracts	14 90	Brown, Pratt	
30—5612..	———	132 50	Brown, Pratt, Popper	
30—5608..	———	4 50	Pratt, Brown, Nathan	
*30—5609..	Lithographing	103 90	Brown, Pratt	In three days.
Oct.				
1—5626..	———	4 00	Brown	
1—5617..	———	3 00	Brown	Delivery next day.
1—5613..	Engraved	77 50	Brown	
*2—5623..	———	2 40	Brown, Pratt, Cassidy	Delivery 24 hours.
*2—5597..	———	40 00	Pratt, Brown	
*2—5604..	Lithographing	120 00	Pratt, Rode	
*2—5624..	———	3 00	Cassidy, Brown, Pratt	
*2—5611..	———	10 40	Pratt, Brown	Immediate delivery.
*2—5628..	———	92 88	Brown and Pratt	
*2—5629..	Contracts	9 40	Pratt, Brown	
*2—5630..	Law Work	12 00	Brown	
*2—5622..	———	7 90	Pratt, Brown	Proof next day.
*2—5625..	———	12 24	Pratt, Brown	
*2—5614..	Lithographing	33 70	Brown, Pratt	
*2—5615..	———	3 75	Brown, Pratt	
*2—5616..	———	25 00	Pratt, Brown	
*2—5618..	———	7 90	Pratt, Brown	Haste.
*2—5619..	———	54 50	Pratt, Brown	

*The stars indicate regular bidding days.

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
4—5636..	Merchandise	72 50	Brown	Wanted at once.
4—5634..	———	1 50	Brown	Next day.
4—5633..	———	20 00	Pratt	Additional order.
6—5638..	Contracts	83 00	Mitchell, Brown, Pratt	
*7—5640..	———	88 25	Brown, Pratt, Boerger	
*7—5642..	Lithographing	48 00	Pratt	Holds stone.
7—5643..	Litho, Warrants	249 40	Brown, Pratt, Mitchell	
7—5657..	———	9 90	Brown, Pratt	
7—5659..	Litho, Letterheads	39 90	Brown, Mitchell, Pratt	
*7—5661..	Contracts	234 00	Mitchell, Pratt, Brown	
7—5638..	Law	44 40	Brown, Pratt	
*7—5632..	———	22 82	Popper, Brown, Pratt	
7—5646..	———	12 35	Brown, Mitchell	Rush.
7—5672..	Vouchers	8 90	Brown, Mitchell, Sidebotham	
*7—5667..	Checks	43 90	Brown, Mitchell	
*7—5637..	Vouchers	9 90	Brown, Pratt	Copy made up by printer.
9—5671..	———	34 90	Brown, Popper	Five days.
9—5666..	Lithographing	8 65	Brown, Pratt	
9—5665..	———	679 30	Mitchell, Brown, Pratt	
9—5654..	Contracts	82 50	Pratt, Brown, Mitchell	
9—5655..	———	5 20	Popper, Brand, Mitchell	
9—5658..	Contracts	104 50	Pratt, Brown, Mitchell	
9—5686..	———	36 00	Brown, Mitchell	
9—5670..	———	33 90	Brown, Mitchell	Please rush.
9—5673..	Vouchers	8 87	Sidebotham, Brown, Mitchell	
9—5674..	———	8 50	Mitchell, Popper	Please rush.
10—5684..	———	27 25	Brown	Special work.
*14—5681..	———	4 50	Gihb, Pratt, Brown	Wanted at once.
*14—5690..	Die Work	51 50	Brown	
*14—5692..	———	24 94	Brown, Nathan, Popper	
*14—5695..	Water Bills	238 90	Brown, Mitchell, Pratt	
14—5697..	Lithographing	38 79	Brown	
*14—5698..	Contracts	95 00	Pratt, Brown and Mitchell	
*14—5684..	———	13 75	Brown	Special work.
*14—5687..	Litho, Heads	15 00	Brown, Mitchell	Immediate use.
14—5676..	———	160 00	Mitchell, Brown, Pratt	Special work.
*14—5700..	———	3 25	Pratt, Brown, Nathan	
15—5702..	———	13 00	Brown	Work ordered direct.
15—5699..	———	8 00	Brown	Immediate use.
15—5706..	Point on Appeal	13 25	Brown	Emergency.
15—5709..	———	26 60	Pratt	Want in rush.
*16—5713..	———	67 50	Brown, Pratt, Mitchell	
16—5711..	———	10 75	Pratt, Brown, Nathan	Rush.
16—5714..	———	35 00	Pratt, Mitchell	Delivery five days.
16—5707..	———	97 50	Brown, Pratt, Mitchell	
*16—5686..	———	136 00	Mitchell, Pratt, Brown	Special work.
16—5718..	———	7 50	Brown, Pratt	
18—5721..	———	40 00	Brown, Pratt	At once.
20—5720..	Lithographing	19 02	Brown	On contract.
*21—5719..	Lithographing	21 75	Gihbe, Brown	
*21—5730..	Contracts	91 50	Pratt, Brown	
21—5740..	———	29 00	Pratt, Brown	
*21—5716..	———	2 00	Brown	Wanted next day.
21—5717..	———	119 00	Brown, Pratt	
*21—5729..	———	33 93	Pratt, Brown	
*21—5722..	Lithographing	60 50	Brown, Pratt	
22—5737..	Contracts	48 00	Brown, Pratt	
22—5727..	Contracts	94 50	Brown, Pratt, Mitchell	
22—5723..	Contracts	103 50	Brown, Pratt, Mitchell	
*23—5733..	———	9 40	Brown, Pratt, Gihb	
23—5738..	———	9 00	Brown, Pratt	Immediately.
*23—5739..	Lithographing	41 50	Brown, Pratt	
23—5731..	Litho, Warrants	92 50	Brown, Pratt	
*23—5734..	Contracts	29 50	Pratt	
*23—5710..	Contracts	222 70	Brown, Mitchell, Nathan	
*23—5743..	———	6 20	Pratt, Brown, Gihb	
*28—5740..	———	52 50	Pratt, Brown	
*28—5747..	———	36 75	U. S. Card Index Co	
*28—5748..	Cards	43 40	U. S. Card Index Co	

*The stars indicate regular bidding days.

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
*27—5750..	Lithographing	38 00	Brown, Pratt, Nathan	
27—5756..	Bond Sale Circular.	27 50	Brown	Immediate.
27—5758..	———	32 00	Brown, Pratt	
*28—5760..	———	1 65	Cassidy, Pratt, Nathan	
*28—5759..	———	6 00	Pratt, Brown, Nathan	
*28—5764..	Contract	326 37	Pratt, Brown, Nathan	
*30—5768..	———	4 70	Brown, Pratt, Nathan	
*30—5767..	———	4 70	Nathan, Pratt, Brown	
*30—5730..	Lithographing	2 95	Brown, Pratt, Nathan	
*30—5762..	———	12 90	Nathan, Brown, Pratt	In a hurry.
*30—5777..	Steel Die	13 40	Brown, Pratt	
*30—5773..	Books	14 00	Brown, Pratt	
*30—5774..	Vouchers	5 95	Brown, Pratt, Nathan	Immediate hurry.
30—5776..	———	10 40	Brown, Pratt, Nathan	
30—5775..	———	7 70	Nathan, Brown	
30—5763..	———	7 70	Pratt, Brown, Nathan	
*30—5778..	Contracts	54 10	Brown and Pratt	
*30—5770..	Proposals	51 60	Pratt, Nathan and Brown.....	
28—5761..	Vouchers	9 75	Cassidy, Pratt, Brown	
Nov.				
*1—5783..	Contract	161 60	Nathan, Pratt, Brown.....	
*1—5781..	Lithographing	21 00	Brown	City Record.
1—5757..	———	2 00	Brown	
*1—5753..	Lithographing	176 95	Brown	Special work.
*1—5788..	———	14 67	Brown	
*1—5782..	———	25 00	Brown	Special work.
*6—5790..	———	12 00	Pratt, Brown	
*6—5793..	Book	46 50	Brown, Pratt.....	Contract.
*6—5786..	Lithographing	39 90	Brown, Pratt	
*6—5787..	Lithographing	9 90	Brown	
*6—5801..	Checks	27 50	Brown, Pratt	
*6—5802..	———	11 00	Brown, Pratt	Delivery Nov. 11.
*6—5804..	———	11 50	Brown, Nathan	
*6—5805..	Contracts	105 80	Brown, Pratt	
*6—5797..	Steel Dies.....	33 50	Brown, Pratt	Deliver same day.
*6—5807..	———	10 10	Pratt	Immediate delivery.
*6—5808..	———	14 50	Brown	
*6—5803..	Lithographing	13 90	Brown, Pratt	Immediate use.
*6—5806..	Lithographing	23 00	Brown, Pratt.....	
*6—5812..	Vouchers	16 75	Pratt, Brown	
8—5813..	———	99 25	Brown, Pratt	
*11—5811..	Lithographing	34 00	Brown	Immediate use.
*11—5822..	———	31 80	Pratt, Brown	
*11—5823..	Litho, Warrants...	249 50	Brown, Pratt	
11—5772..	———	55 00	Pratt, Brown	
11—5814..	———	1 00	Brown	
11—5816..	Lithographing	23 80	Pratt, Brown	
11—5819..	———	157 40	Brown, Pratt	
*11—5820..	Contracts	157 95	Brown, Pratt	
*11—5824..	Cards	8 75	U. S. Card Index Co.....	Wanted two days.
11—5791..	Lithographing	68 28	Brown	On contract.
12—5847..	Contracts	19 20	Brown, Publishers'.....	Hurry.
12—5848..	Contracts	31 10	Brown, Publishers'.....	
*13—5846..	———	10 75	Brown, Publishers'.....	
*13—5844..	———	39 00	Publishers', Brown.....	Urgent.
*13—5845..	———	27 50	Publishers', Brown.....	
*13—5842..	———	18 90	Brown, Publishers'.....	Please rush.
*13—5843..	———	6 75	Publishers', Brown.....	Urgent.
*13—5826..	Cards	47 50	Brown, Pratt	Wanted three days.
*13—5827..	Contracts	259 90	Brown, Pratt	
*13—5829..	———	4 00	Brown, Pub. Ptg. Co.....	Wanted 24 hours.
*13—5830..	———	273 24	Pratt, Brown.....	
*13—5841..	———	9 00	Brown, Publishers'.....	
*13—5835..	Lithographing	28 50	Brown, Pratt, Nathan.....	
*13—5869..	City Record.....	8 00	Pratt	
*13—5861..	———	83 45	Brown, Pratt, Nathan.....	Delivery prompt; peremptory.
*13—5852..	———	29 90	Brown, Pratt	
*13—6058..	Warrants	18 00	Pub. Ptg. Co., Brown.....	

*The stars indicate regular bidding days.

Date. Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
17—5851..	———	16 00	Pratt, Brown	
*18—5858..	———	9 00	Nathan, Pratt, Brown.....	
*18—5860..	———	17 50	Pratt, Brown, Nathan.....	
*18—5861..	Lithographing	15 85	Brown, Pratt, Nathan.....	
18—5863..	———	49 70	Pratt, Nathan, Brown.....	Three days.
19—5872..	Index Cards.....	6 00	Yawman & Erbe Co.....	
*20—5879..	Contracts	58 00	Brown, Pratt, Nathan	
20—5863..	———	7 00	Nathan, Brown	
*20—5866..	Lithographing	48 92	Brown	Rush; on contract.
*20—5874..	Litho, Warrants...	16 00	Pratt, Brown, Nathan	
20—5889..	Specifications	40 50	Brown, Mitchell, Nathan	
20—5888..	Specifications	31 80	Brown, Nathan	
25—5902..	———	3 70	Nathan, Brown, Pratt.....	
25—5892..	———	20 00	Pratt, Nathan, Brown.....	
*25—5909..	Lithographing	8 00	Pratt, Brown	
*25—5912..	Law Case.....	33 80	Brown, Popper	Rush.
*25—5904..	Contracts	208 80	Nathan, Pratt, Brown.....	
*25—5915..	Index Cards.....	435 60	Fred. Macey Co.....	Special haste.
*25—6083..	Health, per day...	202 50	Pub., Brown, Pratt.....	
*25—6084..	Health, per day...	148 50	Pub., Pratt, Brown	
26—5916..	Lithographing	47 80	Pratt, Brown	
*28—5922..	———	250 00	Pratt, Pub. Ptg. Co., Brown...	
*28—5919..	———	40 75	Brown	Wanted over night.
*28—5920..	Lithographing	69 00	Pratt, Brown	
29—5923..	Lithographing	19 30	Brown, Cassidy, Pratt.....	
29—5933..	Proposals	274 80	Brown	Special.
Dec				
*2—5935..	Vouchers	14 00	Brown	Rush.
*2—5939..	Lithographing	10 92	Brown	On contract.
*2—5952..	Proposals	51 50	Brown	
3—5938..	———	72 00	Brown, Popper	Deliver two days.
*4—5934..	———	7 95	Popper, Brown, Cassidy.....	
*4—5948..	Payrolls	59 75	Sidebotham, Pratt and Brown...	
*4—5949..	Proposals	33 60	Gibbs, Brown, Pratt.....	
5—5955..	———	35 00	Mitchell	
5—5970..	Contracts	263 70	Nathan, Brown	Must rush.
5—5902..	Lithographing	70 00	Brown, Pratt, Mitchell.....	
5—5959..	Litho, Checks....	12 00	Brown	
7—5971..	Proposals	80 05	Brown, Pratt	Please rush.
8—5977..	———	79 50	Brown, Pratt	Necessary for use; please rush.
8—6000D.	Warrants	54 00	Brown	
8—5979..	Proposals	62 35	Brown, Pratt	
*9—5968..	Proposals	15 56	Brown, Pratt, Gibbs.....	
*10—5991..	Litho-Checks	9 00	Brown	
*11—6000A.	Vouchers	27 67	Brown, Sidebotham, Gibb.....	
11—6000B.	———	1 90	Brown, Sidebotham, Gibb.....	
12—5974..	———	4 00	Pratt, Brown, Popper	
12—5976..	Lithographing	10 00	Pratt, Brown	
12—5995..	Lithographing	26 40	Brown, Gibb, Cassidy.....	
13—6000C.	Specifications	104 25	Brown	
13—6096..	Checks	122 60	Brown	
15—6000M.	———	13 00	Oppenheimer, Brown	
15—6000N.	———	8 00	Oppenheimer, Brown	
15—6000E.	Checks	39 80	Brown	
*16—6000K.	Checks	218 86	Brown	
19—6150..	Warrants	472 50	Brown	
20—6121..	———	27 60	Brown	
20—6122..	———	101 20	Brown	
*23—6126..	Lithographing	27 00	Pratt, Brown, Pub. P. Co.....	
*23—6093..	———	18 25	Pub., Brown, Pratt.....	
*23—6128..	———	14 90	Brown, Pratt, Pub. P. Co.....	
*23—6129..	———	7 00	Brown, Pratt, Pub. P. Co.....	
*23—6092..	———	145 47	Pratt, Brown, Pub. P. Co.....	
*23—6131..	———	14 90	Pratt, Brown, Pub. P. Co.....	
*23—6132..	Lithographing	8 65	Brown, Pratt, Pub. P. Co.....	
*24—6134..	———	61 40	Brown, Nathan, Mitchell.....	
*24—6135..	———	14 40	Brown, Nathan, Mitchell.....	

*The stars indicate regular bidding days.

Date.	Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
Dec.					
*24	6136	———	3 90	Mitchell, Brown	
*24	6138	———	9 90	Mitchell, Brown	
*24	6139	Vouchers	17 40	Brown, Nathan	
*24	6140	———	6 10	Mitchell, Brown, Nathan	
*24	6141	Vouchers	14 00	Brown, Cassidy	
*24	6147	———	2 40	U. S. Card Index Co, Macey	
*24	6148	Contracts	125 22	Mitchell, Brown	
*25	6149	Contracts	137 85	Brown, Mitchell	
26	6112	———	42 50	Brown	
*30	6156	Proposals	423 50	Pratt, Brown, Nathan	
*31	6164	———	2 79	Brown, Nathan, Pub	
*31	6160	Lithographing	44 30	Brown, Pratt, Pub	
*31	6169	Contracts	59 70	Brown	
*31	6170	———	2 95	Brown, Pratt	
*31	6171	———	16 00	Brown	
Jan.					
2	6151	Checks	134 20	Brown	
2	6173	———	14 50	Brown	
2	6177	Lithographing	71 50	Brown	
3	6172	———	11 50	Brown	
3	6181	Index Cards	15 00	Macey	
5	6174	———	9 25	Nathan, Brown	
5	6175	———	41 05	Brown, Nathan	
*6	6176	———	10 15	Brown, Pratt, Nathan	
*6	6180	Warrants	339 60	Brown	
*6	6187	Lithographing	24 90	Brown, Pratt	
*6	6188	———	17 60	Pratt, Brown	
6	6179	———	6 00	Pratt	
7	6182	———	498 75	Brown, Publishers'	
7	6190	———	53 90	Brown	
7	6191	Lithographing	18 20	Brown, Publishers'	
7	6192	Lithographing	47 35	Brown, Publishers'	
7	6193	———	13 20	Brown, Publishers'	
7	6195	———	6 50	Publishers', Brown	
*8	6194	Lithographing	195 00	Brown—Addition to a previous order	
*8	6197	———	35 00	Brown, Nathan, Mitchell	
*8	6275	Index Cards	325 00	Macey	
9	6199	———	30 75	Mitchell, Brown	
9	6203	———	29 00	Publishers', Brown, Popper	
9	6204	Index Cards	16 80	Macey	
9	6200	Judgment Indices	275 00	Brown, Publishers'	
*10	6200	Bond Sale	17 50	Brown	
10	6210	———	72 50	Brown	
11	6211	Litho. Checks	96 50	Brown	
12	6202	Contracts	98 25	Brown	
*13	6198	———	7 50	Brown, Pratt	
*13	6205	Proposals	58 00	Pratt, Brown	
*13	6208	———	14 60	Brown, Pratt	
*13	6132	———	12 00	Brown	
*13	6213	Lithographing	428 65	Brown, Pratt	
*13	6214	Proposals	97 50	Brown, Pratt	
*13	6220	———	17 75	Brown, Pratt	
*13	6221	Parchment Deed	99 00	Brown, Pratt	
*13	6222	Lithographing	70 10	Brown, Pratt	
*13	6223	Warrants	25 00	Brown, Pratt	
*13	6224	———	23 15	Pratt, Brown	
*15	6226	———	316 00	American Bank Note Co	
*15	6237	Proposals	131 40	Brown, Mitchell	
*15	6238	Proposals	60 90	Brown	
*15	6239	———	53 00	Publishers', Brown	
*15	6240	———	99 00	Brown, Publishers'	
*15	6241	———	19 00	Publishers', Brown	
*15	6242	———	109 00	Brown, Publishers'	
16	6230	Proposals	41 74	Brown, Pratt, Publishers'	
16	6234	Payrolls	35 40	Brown, Pratt, Publishers'	
16	6094	Payrolls	305 00	Publishers', Brown, Pratt	
16	6095	———	72 40	Brown, Publishers', Pratt	
16	6205	———	199 30	Pratt, Brown, Publishers'	

*The stars indicate regular bidding days.

Date.	Req.	Character of Work Which of Itself Would Limit the Bidders.	Amt.	Bidders.	Remarks on Requisitions That Would Tend to Limit Bidders.
16	6206	———	144 25	Pratt, Brown, Publishers'	
16	6243	Lithographing	34 80	Pratt, Brown, Publishers'	
16	6244	Checks	12 00	Brown	
16	6245	Annual Report	1,012 30	Pratt, Brown, Publishers'	
16	6246	Proposals	100 30	Publishers', Brown, Pratt	
16	6248	Proposals	38 00	Brown, Pratt, Publishers'	
16	6249	Proposals	20 75	Pratt, Brown, Publishers'	
16	6252	———	331 65	Brown, Pratt, Publishers'	
17	6250	———	17 50	Mitchell, Brown	
17	6251	Proposals	196 65	Brown, Mitchell	
19	6254	———	74 00	Brown	
*20	6253	Lithographing	30 15	Brown	
*20	6255	———	12 00	Brown	
*20	6256	———	40 00	Brown	
*20	6258	———	18 50	Brown	
*20	6259	Payrolls	11 00	Brown, Pratt	
*20	6265	———	49 00	Brown, Pratt	
*20	6267	———	10 25	Brown, Pratt	
*20	6268	———	9 70	Brown, Pratt	
*20	6283	Litho. Checks	7 20	Brown, Pratt	
21	6278	Lithographing	92 75	Brown	
*22	6277	Lithographing	98 85	Brown, Nathan, Mitchell	
*22	6299	Proposals	43 15	Brown	
*23	6284	Proposals	144 05	Brown, Nathan, Mitchell	
*23	6269	———	991 95	Pratt, Brown, Nathan	
23	6270	———	1,974 50	Brown, Nathan, Pratt	
*23	6272	———	24 00	Nathan, Pratt, Brown	
*23	6273	———	81 50	Nathan, Brown, Pratt	
24	6286	———	11 85	Brown	
24	6289	Litho. Checks	15 25	Brown	
24	6290	Special Report	98 00	Brown	
26	6292	———	16 25	Brown, Pratt, Publishers'	
26	6297	———	289 00	Pratt, Brown, Publishers'	
26	6300	Proposals	56 85	Brown, Pratt, Publishers'	
26	6302	———	81 25	Publishers', Brown, Pratt	
26	6287	Certificates	316 00	Amer. Bank Note Co	
26	6317	Disap. env. for Comptroller	115 00	Brown	Wanted in haste.
*27	6287a	Certificates	175 00	Franklin-Lee B. N. Co	
*27	6288	Certificates	80 00	Franklin-Lee B. N. Co	
*27	6306	Payrolls	7 20	Brown, Mitchell, Pratt	
*27	6283	———	7 90	Brown, Pratt	
*27	6295	Vouchers	4 90	Brown, Pratt, Mitchell	
*27	6303	Payrolls	5 15	Brown, Pratt, Mitchell	
*27	6318	Lithographing	1,414 15	Publishers', Brown	
28	6308	Proposals	270 50	Brown, Pratt, Publishers'	
28	6309	Proposals	87 70	Brown, Publishers'	
*29	6311	———	29 40	Brown, Pratt, Nathan	
*29	6313	———	4 70	Brown, Pratt, Nathan	
*29	6315	Proposals	423 10	Brown, Publishers'	
*29	6321	———	297 50	Pratt, Brown, Publishers'	
*29	6356	———	207 50	Brown	
30	6291	———	28 80	Brown, Pratt	
30	6307	Warrants	823 00	Brown	
30	6222	Lithographing	62 50	Brown, Pratt	
30	6324	———	1 50	Brown	
		Total	$34,527 21	Number of requisitions, 471.	

EXHIBIT A.

SOME PROOFS OF BIAS AND FALSE STATEMENTS.

(Page 8). In July, 1902, competition for open order printing and lithographing work which had hitherto been free began to be restricted. Only two or three bidders appear to have been given opportunity to bid on a large part of the work.

Let the parallel column tell its tale:

BIDDERS IN THE "CITY RECORD" OFFICE.

March and April.	July, August and September.	November and December
M. B. Brown Co.	M. B. Brown Co.	M. B. Brown Co.
J. W. Pratt Co.	J. W. Pratt Co.	J. W. Pratt Co.
John Cassidy.	John Cassidy.	John Cassidy.
Clarence S. Nathan.	Clarence S. Nathan.	Clarence S. Nathan.
Gibb Bros. & Moran.	Gibb Bros. & Moran.	Gibb Bros. & Moran.
P. J. Collison & Co.	.....	.....
W. P. Mitchell & Son.	W. P. Mitchell & Son.	W. P. Mitchell & Son.
Publishers' Printing Co.	Publishers' Printing Co.	Publishers' Printing Co.
Metropolitan Printing Co.	.....	.....
Oppenheimer Printing Co.	.....	.....
Wynkoop, Hallenbeck Co.	.....	Wynkoop, Hallenbeck Co.
William C. Popper & Co.	William C. Popper & Co.	William C. Popper & Co.
The Freed Macey Co.	The Freed Macey Co.	The Freed Macey Co.
U. S. Card Index Co.	U. S. Card Index Co.	U. S. Card Index Co.
.....	T. B. Sidebotham, Jr.	T. B. Sidebotham, Jr.
Rode & Brand.	Rode & Brand.	Rode & Brand.
.....	Klim, Linder & Bauer.	.....

Ask those who have dropped out if it is the Supervisor's fault. *When the present administration entered the bidders numbered only three.* I need say no more than that. See also "Exhibit K" to observe that, if from July to February it happened that on one-eighth of the requisitions there were but three bidders on work, half a dozen firms were constantly in the field and were represented among these three.

(Page 12). Instead of stipulating that the awards would be made by items, as was done under the direction of the Board of City Record in the matter of the 1902 stationery contract, with a resultant saving to the City, it was stipulated in the 1903 contract specifications that awards would be made by schedules of goods.

Note these paragraphs from the contract specifications of 1903:

Page 11 (Awards). "The contract may be awarded in the discretion of the Board of City Record *by items.*"

Page 13. "The award will be made to the lowest bidder on each schedule *unless the Boord of City Record decides to award ports of schedules by items.*"

(Idem.) "BIDS MAY BE OFFERED ON SINGLE ITEMS ONLY." (This was printed in capital letters in bold type.)

(Page 42). Examination shows that there were 99 annual printing requisitions received from the Departments. Of these 87 were dated on or before September 15 and 12 subsequent to that date.

See "Exhibit F," with sworn affidavit attached; 27 were received after that date.

(Page 44). The annual blank book requisitions numbered 104. Of these 91 were dated prior to September 15 and 13 after that date.

Respectfully referred again to "Exhibit F," showing 27 received after that date.

(Page 45). Of the 98 annual requisitions for lithographed letter heads, envelopes, etc., received, 90 were dated on or before September 15 and 8 after that date.

Again referred to the same "Exhibit F," showing 21 received after that date.

It will be noticed that the phrase used by the investigators is that the requisitions were *dated* September 15. The meanest part of this is that Mr. McIntyre was informed by the Supervisor that many of the departments dated their requisitions back, apparently to make it appear that they had been sent in time.

(Page 46). Your attention is called to the statement of the Supervisor in this circular referring to one dated September 22, regarding delay in receiving requisitions, in view of the facts as disclosed by this investigation that all but a few of the Department requisitions were dated on or before September 15, 1902.

Again referred to Exhibit F. This shows that the following were received subsequent to September 15: Printing, 27 requisitions; blank books, 27; stationery, 31; lithographing, 21. Some of the heaviest departments, including the Finance, were among these late comers.

(Page 47). There has not been sufficient time allowed in making this investigation for any inquiry among the departments as to the genuineness of these requisitions. * * * The blanks used * * * may just as well have been written by any person in or out of the City's service.

I leave the reader to judge the honesty of this utterance, considering that the examination extended over two months. Especially in view of the fact that I understand inquiry *was* made of departments concerning these orders.

(Page 47). It was the basis of these supplemental requisitions, many of them without official signature, and none of them bearing any specific date, that the Supervisor eliminated a large number of items from the contract schedules.

What right has the Investigation Division, with the large staff of men that it had at its command and the unlimited power of the Finance Department at its back, to make any such reflection, when the larger part of these orders were issued within a quarter of a mile from where they were stationed?

(Page 38). In the printing of blank forms of contract, specifications and schedules for the several departments, particularly is the disparity of prices noticeable. The prices charged for this kind of work are found to have varied from $1.37 to $6.80 per page, according to the competition appearing at the opening of bids.

It is surprising that the omniscient investigators could not find the courage to say that sometimes the bare composition on specifications varies all the way from $1 to $5 a page. Take, for instance, the tabular pages required by Health and Public Charities.

(Page 40). Another evidence of Mr. Keefe's spite, where he reiterates a falsehood concerning requisitions, intimating that the Supervisor was responsible because certain large requisitions were not obtainable by all persons who wished to bid, when, as a

matter of fact, the regular requisitions at that time were not handled by the Supervisor at all. Mr. Keefe made a report to the Comptroller, and the truth of the statement was denied by the contractor whom he mentioned as being unable to get certain requisitions until he had made a demand for them. The contractor in question emphatically denied the truth of this statement, *and Mr. Keefe was so informed.* Yet this falsehood is repeated here. (See Exhibit O.)

(Page 2). Have been obliged to establish the records * * * from the original departmental requisitions * * * and from the bids of the contractors * * * *when obtainable.*

The bids of the contractors are *in every case* attached to the original departmental requisitions. These departmental requisitions are, at least until receipt of goods, in the care of the representatives of the Finance Department stationed in the City Record Office, and for that reason I cannot be held accountable for their loss. In all, however, there were but seventeen missing. As to the liability of loss or misplacement by the representatives of the Finance Department, I refer you to the "misplaced" requisitions mentioned in connection with Mr. Keefe. (See Galley 2, second paragraph.)

(Page 40). By a singular coincidence, on the first day following the date of this report, November 20, 1902, there were 21 requisitions bid on.

This "singular coincidence" is explained by the transcript from the Requisition Book, showing that twenty-seven orders were received by us on November 19 and 20. (See "Exhibit J.")

(Page 58.) John Cassidy, a printer and blank book manufacturer * * * stated to the Examiners in charge of this investigation that he had been requested by the Supervisor, as a personal favor to him, not to bid on printing requisitions.

See "Exhibit M," affidavit from Mr. Cassidy, in denial of this. Mr. Cassidy is a blank book maker, and has a printing plant to do work in connection with that line. I did not consider it adapted for general printing and told him so. Complaint had also come to me from departments about his work, the Finance among them. Ask Mr. Cassidy concerning my desire to help him as a bidder in the office and as to a suggestion I made to him in reference thereto.

(Page 52.) In a number of instances the prices quoted for a number of items were from 100 to 500 per cent. more than a fair market cost.

Too ridiculous for comment. If this were a fact, the investigators would show them up.

(Page 67). The tensile strength of Oneida paper is given as 20, 21, 24. I have submitted to the Commissioners of Accounts in connection with the Sidebotham letter Oneida paper tested in November last and showing 29, 30, 32, 33.

Note the gratuitous implication here:

(Page 15). It might appear significant that in the general substitution for work ordered, five departments practically escaped and orders were issued for most of the supplies asked for by them in their requisitions, viz., the Mayor's office, the Finance Department, Corporation Counsel Commissioners of Accounts and the District Attorney. The official heads of the first three departments act as the Board of City Record. The District Attorney is the prosecuting officer of New York County.

(Page 15). The Commissioners of Accounts have twice investigated the present administration of the City Record office.

Of course the investigators did not know that the first examination of the Commissioners of Accounts into the present administration was at the Supervisor's special request and mainly to discover the actual amount of arrearages, because of the incompetence of the accountant then in the office, and the method in which he had kept his books it was impossible to get at these.

See also false figures and errors in arithmetic referred to on pages 10, 11, 22.

EXHIBIT D.

MISCELLANEOUS MATTERS TOUCHED ON.

THE ABSENCE OF TABLES OF EXPERT'S PRICES.

The report, while abounding with tables, does not bear one with the items and prices figured on by either the commercial expert or by Mr. Sidebotham. *I should be given the opportunity to go over their figures. I have asked for this table,* but have been told that no schedule of the estimated prices obtained for the examination was included in the report.

I contend that the opportunity should be afforded me to see these prices and to compare the points of difference in figuring stock, presswork, etc., between Mr. Sidebotham and the expert. *I protest against the denial to me of these figures,* and I respectfully ask that the Board request that they be furnished to me.

A MISSING EXPERT'S REPORT.

Another point: The report refers to Mr. Sidebotham and "a mercantile printing expert." Information has been brought to me in a way that I need not tell here that *there was a third expert* placed upon this work, and I have reason to believe, from what has been stated, that his figures did not agree with either of the others. *Why are this man's figures ignored?* Perhaps they were higher than those on the requisitions?

The method of getting the prices was altogether unfair. The experts were shown the prices of the different bidders. Were they told of the special conditions under which municipal work must be done? Was the "mercantile printing expert" told that the work was required within a stated time? Was he told that, while mercantile printing can be done in a nine-hour day, municipal printing can only be done in an eight-hour day? Even then there are details of City work involving extra cost that the outside printer would not know of. I have no wish whatever to cast any reflection upon the mercantile expert printer, but you are aware of the fact that an expert is liable to err on the side of his employer.

The expert blank book maker fixes as a reasonable price ten per cent. below that called for on the awards, and the statement is made that he disregarded entirely the reductions possibly due to the successful bidder having plates for a greater or less amount of the work.

In the first place, there can be no plates of any consequence that enter into the making of books. In the second place, did the expert blank book maker take into consideration that there is often special work in connection with the preparation of these books, in the indexing or the binding, that does not appear upon the sample sheet?

PECULIARITY OF CITY WORK—PLATES AND STANDING TYPE IS A PRINTER'S STOCK IN TRADE.

(Page 5.) The City work is peculiar in its character, much of the book printing and other printing being done from plates or standing matter which those concerns regularly engaged in City work keep standing and therefore from which competition is frequently eliminated. These facts could not be known to experts from the ordinary printing trade or from the book trade, and therefore estimates made by them would be upon each job as a separate and distinct proposition, with all the costs charged against the same necessarily in excess of the prices for which the same could be done by the concerns familiar with this class of work.

Any business man will admit that a concern having special facilities for doing work because it has, in the course of years, accumulated a large number of plates, or that keeps type standing in case of its possible future use, is entitled to the benefit that is to be derived from this stock in trade, just as any manufacturer is entitled to the benefits that may come to him from the invention by him of special machinery, or a patentee for possession of a process which enables him to reproduce cheaply what cost others considerably more.

One thing must be borne in mind that is evidently lost sight of by the omniscient investigators, and that is that contractors who do not make a specialty of City work labor under a serious disadvantage in bidding for work by reason of the fact that City work can only be done at eight hours a day, while commercial work is done at nine hours or more a day, and it is a disturbing element in any printing concern when some of the men are employed at the same rate of wages for eight hours a day and some for nine hours. Thus unless a printing office can have a chapel or a section devoted to City printing there is likelihood of serious friction.

Then there is another fact, and that is that City work, even under the most favorable conditions, is not very satisfactory. There are more details in connection with it, more delays in getting payment therefor, so that when a printer who does not make a specialty of City work has his office fairly busy, he does not care to bother with it. For this reason bidders appear and disappear from time to time, according as they are busy or otherwise, using the City work by preference as "fillers in."

DELIVERIES FOR THE FIRST OF THE YEAR.

(Page 9.) The Supervisor's alleged reason for the withdrawal of this enormous amount of supplies from public competition on the ground of goods being required for the use of the departments on the first of the year is negatived by the fact that on January 3, 1903, four-fifths of the goods ordered on said requisitions had not been delivered at the City Record office.

There is perhaps no more contemptible evidence of the bias shown in the conduct of the entire investigation than this statement. The City Record storeroom was located last Fall, in consequence of changes in the City Hall building, at No. 98 Duane street. We were notified to move before the first of the year. Moving began December 30 and was concluded January 2, a Friday. Saturday, January 3, was, of course, a short

day. In consequence of our upset condition and the time of the men being taken up in moving, the contractors had been notified to make no deliveries that could possibly be held back. Books that were imperatively needed were examined at the contractors' offices and delivered without passing through the City Record office, the Supervisor being present at the time. In counting up the deliveries, January 3 was seized on as a good one to make a bad showing for the Supervisor. No effort was made by the investigators to see what deliveries came in on the few succeeding days. For your information on this score I will submit "Exhibit N," showing deliveries to January 10 and to January 17, as soon as they can be compiled. I wish also to say that *the number of items delivered as against the number of items ordered does not in the least do justice.* For instance, *partial deliveries* were made on books and blanks in order to supply immediate needs, and this certainly *met the purpose of the special order.* That is, it enabled the departments to have its material at the beginning of the year. In other cases, departments held back proofs pending changes, or for other reasons. The Supervisor is not responsible for that. He ordered the work at their direction.

THE SUPERVISOR AND OUTSIDE DEPARTMENTS.

(Page 63.) The investigators here show the extent to which they have gone outside of the realm of their work to find means for discrediting the Supervisor and casting reflections upon his conduct. They instance his going to the Dock Department and the Bureau of Elections to offer his services in connection with their printing. The inference to be drawn being, of course, that the Supervisor had an ulterior motive in doing so.

The facts are that last Spring the Comptroller issued a circular requiring the different departments to get all their supplies through the City Record office. My impression at the present writing is, that the language of the circular was so broad that there was some question raised in the minds of employees in the office as to whether it covered the printing to be done by such departments as it was always believed were independent of the City Record office: The Dock Department and Bureau of Elections being two of these, and even Mr. ———, connected with the Dock Department, was not certain of its meaning and spoke to me about it. Incidentally he suggested that I might be of service to them in preparing their specifications for supplies. Perhaps I offered my services in the matter; surely that was not out of place to such an extent as to merit reprobation.

My interview with President Voorhis, of the Board of Elections, was not at all resented by him. The immediate cause of it was, I believe, about matter appearing in the *City Record.* I may, in the course of conversation, have offered my services in connection with printing that they required. Was that out of place? I am sure that neither the Dock Department nor the Election Board had such suspicion of my motives that they hastened to the Investigations Division to tell of my action.

SAMPLE SHEETS OF BLANK BOOKS.

(Page 9.) Abandonment by the Supervisor of his plan to furnish samples and requiring prospective bidders to visit all the departments of the City to inspect the books called for by the contract, practically limited general broad competition in bidding on the contract.

I endeavored to collect at the office of the City Record sheets of all the books in use in the City departments. Some departments objected to allow sheets to be cut from the books for the purpose. *The Comptroller, when the resolution was passed by the Board, declared he would not permit it in his department.* Yet his men criticise me for abandoning it. I made a desperate effort to collect these and called into service the binders who were then on the City Record payroll. All but a few of them, however, were taken out of my province by resolution of the Board of City Record before this could be completed. But even those sheets that were collected proved to be unsatisfactory, as shown by orders sent in for some of them that had been prepared by the binders. In some cases little points, such as special preparation of an index or odd pages at the back of a book, or some particular of the binding not being correctly given, involved an expense for alterations.

The City Record office will never be a properly equipped office until it is possible to duplicate any book in any City department from the sample sheet on file. This, however, must be the work of years, done deliberately and thoroughly, but can never be done until the City Record staff includes, as I have many times contended it should include, some one who is thoroughly familiar with the practical and technical side of blank-book making.

Many sample sheets were sent in by the departments and I gave the contractors the opportunity of using these sheets if they chose for their bidding, but with the distinct understanding that they must assume all liability of error, as when completed the work must be just exactly what the departments wanted. In some cases they chose to avail themselves of this privilege and there were many mistakes in consequence, which the bidders were compelled to rectify. In some cases these sheets indicated more costly and in others less costly books. The contractors assured me that they would not again go by these sheets, for where the mistakes were against them they had to bear the loss, while where they were in their favor the bills as sent in had to be scaled down.

SPECIALS AND CONTRACTS UNDER PAST ADMINISTRATIONS.

It seems to me that the Investigation Division in criticising the work of this office as they have been doing might have devoted some attention to the custom in the past with relation to "specials" and have shown wherein the present administration has treated these differently than was formerly the case. In the past it was customary to issue special orders for such work as was thought to be necessary for the first of the year without bidding at all, simply ordered the work, the prices being subject to the schedule herein referred to, and the work being divided among such printers as the

Supervisor chose to select. Even stationery was ordered on special requisitions. I have altogether eliminated stationery from specials, and by subjecting these requisitions to competition have saved a considerable sum, in spite of all the investigators have said. Furthermore, it was customary in the past to take no special precautions with regard to what was taken out of the annual contract, while I at least have required the departments to notify me specifically of the work that they wished done for the beginning of the year. If a considerable amount of this work has delayed beyond that priod by retention of the proofs, or because the crowded condition of the City Record office compelled us to stop deliveries by the contractors, that, of course, the Supervisor cannot help.

It has also been the custom in the past, in preparing the annual contracts, to practically limit the bidding by requiring an exorbitant security. For instance, regardless of the amount bid for, under past administrations, $25,000 security was required for the stationery contract and $30,000 each on the blank books and printing contracts.

I reduced this to *twenty-five per cent.* of the amount bid on.

AS TO THE PUBLISHERS' PRINTING COMPANY.

(Page 39.) A singular fact in connection with the bidding by the Publishers' Printing Company is that this company did not appear as a regular bidder on day to day orders until November, 1902.

This company did appear as a regular bidder early in the year, and inasmuch as they are specially equipped for just the kind of work to be done by the City, having even their own electrotype plant, the only concern doing work for the City of which this can be said, I strove earnestly to have them continue as a bidder in the office. They found it unprofitable, however, to do so while they were busy with other work, and in view of the character of the competition in the office; and it was only at my urgent solicitation that they again came in last Fall and have since been in regular attendance on bidding days.

EXHIBIT E.

Reply by Supervisor to Commissioners of Accounts on Mr. Sidebotham's Charges in Letter to His Honor The Mayor.

New York, April 9, 1903.

Hons. WILLIAM HEPBURN RUSSELL and EDWARD OWEN, Commissioners of Accounts:

Gentlemen—I have received from his Honor the Mayor a letter notifying me that he had submitted to you, for investigation and report, in conjunction with Mr. R. R. Ridge (as to the technical side of the work), a letter addressed to his Honor on March 28, 1903, by Thomas B. Sidebotham, Jr., the printer who has been awarded the larger part of the contract for the printing for the City during the year 1903.

As under the Charter you are empowered to summon witnesses and take testimony under oath, I respectfully ask that you do so in this case. As a preliminary thereto I propose subscribing to the truth of the statements made herein before submitting this to you. I propose answering Mr. Sidebotham's letter in detail, and for this reason I rehearse it, presenting my reply as I go along.

(1). I charge that the Supervisor of the City Record has given out, during the fall and winter of 1902-3, without honest competition, over $40,000 worth of printing on what he calls "emergency orders" or "specials."

Excepting as to the words "without honest competition," this statement is correct. In giving out this work I was perfectly within my rights as Supervisor of the City Record, carrying out the instructions of the Board of City Record given me in January of last year, as will appear by the following extract from the minutes:

> Resolved, That all orders awarded by the Supervisor of the City Record for work or supplies, otherwise than under contract after advertisement, shall be awarded to the lowest bidder after bids have been solicited from a number of responsible firms, and after the lapse of a reasonable time permitting such bids to be made.

I would not have been justified to consider Mr. Sidebotham as included in the language of this resolution for the simple reason that, to judge from my experience with Mr. Sidebotham, he cannot be accounted a "responsible firm," as will appear from statements made hereinafter, as well as from the documents submitted in the appendixes hereto. I will, for your information, quote you the following from a letter forwarded by me to the Comptroller November 24, 1902, in answer to a complaint on this very subject. I there stated:

> The special orders referred to herein represent work that is required by the various departments of the City Government at or before the be-

ginning of the new year. While in the case of printing required ordinarily some little delay may not be a serious hardship, it is otherwise when a Department fails to receive in time the material that is required for the proper conduct of its office at the opening of the year. I have, therefore, in giving out these special orders, selected as bidders printers whose plant, efficiency and general knowledge of City work made it possible for me to reasonably guarantee to the different Departments the delivery of such work as they required at the opening of business for the new year, and for which they, in every case, made a request.

The range of bidders included in all eight different firms, at least five of whom had never before bid on such special orders, and in no case were less than four called in, and in no instance were there received less than three bids (some of them having failed to bid on part of the requisitions submitted to them). Thus I believed I was properly safeguarding the City's interests. This will show itself to your satisfaction, I am sure, if you will make a comparison of the prices this competition secured for the City with the prices for which the same work was done in previous years.

For your information I will also state that all orders for printing on requisitions are given out subject to a certain scale of prices adopted by the Board of City Record, and if the price on a requisition is in excess of this it is cut down by the examiners in the Finance Department. During preceding administrations it had been the custom to give out this work without competition, subject only to this scale of prices. Several items on these special requisitions which I figured out at the time, I found to be considerably below the schedule. I believe that I am justified in stating that not a single item in the printing will be found in excess of this schedule, even though it must be borne in mind that this work was given out for positive delivery in the neighborhood of the first of the year, and at a time when all printing houses are busy, so that much of this work had to be done on overtime and at extra cost to the contractor. A comparison of the same items with previous years will, I am sure, show a considerable saving in price.

(2). The proof of this statement can be verified by reference to the bills in the hands of the auditing officers of the City Government, and the requisitions on file in the City Record office, signed by P. Cowen, Supervisor.

The reference of Mr. Sidebotham "to the bills in the hands of the auditing officers of the City Government," together with other references in his letter, as well as other matter to be submitted herein, indicate an intimate connection between Mr. Sidebotham and officers of the City Government connected with the Finance Department and an influence over them by Mr. Sidebotham which, I respectfully submit, merits investigation.

(3). I charge that the Supervisor has agreed to pay for this work, in many instances, one hundred per cent. more than would have been demanded if fair competition had been permitted.

I deny this and demand proof of such instances.

(4). The major portion of this work was given to the Printer's Publishing Company, M. B. Brown Company, and the J. W. Pratt Company.

I quote again from my letter to the Comptroller before referred to:

That the bulk of the work should have gone to the Martin B. Brown Company and the J. W. Pratt Company, is but natural when it is borne in mind that these two firms have, for the last fifteen to twenty-five years, done nearly all of the City's work, whatever administrations were in power. They are specially equipped for it and have electrotype plates of every kind of work required in the City Government, so that they have this very great advantage over any newcomer.

As to the Publishers' Printing Company which Mr. Sidebotham claims received the vast amount of $3,000 of this $40,000 worth, I would state that it is the only printing concern that I have succeeded in bringing into competition for City work that is adequately equipped for any kind of printing and of any extent that may be required by the City. As affecting their ability and character, I commend to your attention the following extract from a letter from the Municipal Explosives Commission:

"If I might be permitted to express a preference for the printer who is to do this work, I would respectfully request that it be given to the Publishers' Printing Company. The reason I make this request is that of the different printers who have heretofore done any work for this Commission, we find the Publishers' Printing Company to give the best satisfaction, they furnishing us with proofs promptly on time and promptly making any changes that were subsequently decided upon and in every way carrying out the directions of the Commission in a manner eminently satisfactory."

Compare with this an expression from the Tenement House Department concerning Mr. Sidebotham with reference to an order placed with him December 16, delivery to be begun December 23, and finally made on January 10:

"Upon my telephoning you (the Supervisor of the City Record) on January 13, and it will be noted that this is *three days after final delivery was to be made*, calling your attention to the serious situation in which your office was involving this Department, you communicated with the contractor, Mr. Sidebotham, and he informed me over the 'phone that he would send a proof of this form on January 13 by 12 o'clock. I requested that it be sent by special messenger, as our work would have to be stopped on the following day or the day after unless we received some of these forms. Instead of receiving the proof at 12 o'clock by special messenger, it came through the mail and not until 4 o'clock, the time of closing the Department, the result being that the entire matter was delayed until the following day. Upon reading the proof, I found it to be full of errors, all of a serious nature, due to the failure to carry out the clear and distinct instructions given in the requisition in regard to the form. There were also other errors which should not have appeared in a creditable piece of work from a reputable printer. I at once telephoned the contractor, explaining the situation to him and told him of the serious errors that had been made in the spacing of the form, and that it was necessary for him to send some one from his office to this Department to whom the errors

ginning of the new year. While in the case of printing required ordinarily some little delay may not be a serious hardship, it is otherwise when a Department fails to receive in time the material that is required for the proper conduct of its office at the opening of the year. I have, therefore, in giving out these special orders, selected as bidders printers whose plant, efficiency and general knowledge of City work made it possible for me to reasonably guarantee to the different Departments the delivery of such work as they required at the opening of business for the new year, and for which they, in every case, made a request.

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"If I might be permitted to express a preference for the printer who is to do this work, I would respectfully request that it be given to the Publishers' Printing Company. The reason I make this request is that of the different printers who have heretofore done any work for this Commission, we find the Publishers' Printing Company to give the best satisfaction, they furnishing us with proofs promptly on time and promptly making any changes that were subsequently decided upon and in every way carrying out the directions of the Commission in a manner eminently satisfactory."

Compare with this an expression from the Tenement House Department concerning Mr. Sidebotham with reference to an order placed with him December 16, delivery to be begun December 23, and finally made on January 10:

"Upon my telephoning you (the Supervisor of the City Record) on January 13, and it will be noted that this is *three days after final delivery was to be made*, calling your attention to the serious situation in which your office was involving this Department, you communicated with the contractor, Mr. Sidebotham, and he informed me over the 'phone that he would send a proof of this form on January 13 by 12 o'clock. I requested that it be sent by special messenger, as our work would have to be stopped on the following day or the day after unless we received some of these forms. Instead of receiving the proof at 12 o'clock by special messenger, it came through the mail and not until 4 o'clock, the time of closing the Department, the result being that the entire matter was delayed until the following day. Upon reading the proof, I found it to be full of errors, all of a serious nature, due to the failure to carry out the clear and distinct instructions given in the requisition in regard to the form. There were also other errors which should not have appeared in a creditable piece of work from a reputable printer. I at once telephoned the contractor, explaining the situation to him and told him of the serious errors that had been made in the spacing of the form, and that it was necessary for him to send some one from his office to this Department to whom the errors

could be explained, stating that it was practically impossible to explain the nature of the errors in writing. *Mr. Sidebotham absolutely declined to send any one to the Department*, giving as his reason that he could not afford the expense of the man's time, *and was extremely impertinent* in his manner and apparently inclined to take no steps to facilitate the progress of this work."

I may state that in order to meet the pressing demands of this Department in January last, because of the neglect of Mr. Sidebotham to deliver this work, I placed an order for 10,000 of the blanks in question with the J. W. Pratt Company and the same was delivered at the office of the City Record within eighteen hours thereafter.

(5). You will find from the records that in every case of open competition the Printers' Publishing Company, when bidding, were from 100 to 200 per cent. higher than the successful bidder.

This is an absolute misstatement.

(6). Yet, on "specials" given out in Mr. Cowen's private office, this concern procured as their share nearly $3000 of printing, and on "open orders" (day to day requisitions) they were given enough to bring the total to nearly $9,000.

Mr. Sidebotham omits to state that the open orders he refers to consist, as to the greater amount of this additional sum, of a daily service which the Publishers' Printing Company render to the Board of Health in the printing of its lists of contagious diseases and which the company performed with such remarkable satisfaction to the New York office that it has been extended to the Brooklyn office as well, the Department expressing the hope that the work would be continued by the Publishers' Printing Company. (See Exhibit AA.)

(7). The records will show that, on August 21, I was asked to bid on Requisition No. 5295 (blanks for Law Department). The result of this bidding was:

M. B. Brown Company	$372 30
J. W. Pratt Company	350 50
Gibbs Bros. & Moran	310 00
T. B. Sidebotham, Jr	174 93

Inasmuch as I specially invite the criticism of men connected with the craft as to my conduct of the City Record office, and hope that this reply will be given the publicity that was given the original letter, I submit the following particulars concerning this work:

There were needed 55,000 sheets, 8½ by 14; 7,500, 8½ by 7; 13,000, 8½ by 3½; 16-pound cap of the regular market price of 10 cents. Excepting 1,000, which were ruled and printed on one side, 74,500 blanks were printed on both sides. There were two lots of 3,000 each, 29 lots of 500, and the rest 1,000 each.

In this work Mr. Sidebotham failed to comply with the rules of the office, as he usually does fail, either as to itemizing his bid, as to using watermarked paper, or as to printing the form number with quantity of each blank. (See Exhibit A.)

(8). The next day, August 22, I was again requested to bid as before on Requisition No. 5410. The result of this bidding was:

W. P. Mitchell & Sons	$703 50
M. B. Brown Company	626 25
J. W. Pratt Company	585 30
T. B. Sidebotham, Jr	225 00

This work consisted of three proposals of 72 pages each, printed on 16 lb. cap, the type being 6¾ inches wide by about 11½ inches long, set mainly in long primer, some of the type being in old style and other pages in Roman, according to the best customs and traditions of the trade—when honored in the breach. There were marginal side notes. These were set in brevier type, some printed in black and some in red. (See Exhibit "B.")

(9). Since then, as I stated in my letter of February 18, I have not been invited to bid on "emergency orders" in Mr. Cowen's private office.

"Mr. Cowen's private office" is one of a suite of offices occupied temporarily for the administrative work of the City Record, and the general entrance to the office has always been through the middle room occupied by the Supervisor. Mr. Sidebotham shows here a decided moral obliquity as to the truth, that is characteristic of his entire letter, and I am ready to prove that Mr. Sidebotham has been called in on numerous occasions to bid, and I request you to summon any of the staff of the administrative force of the City Record, or the young men who usually represent the Wm. Bratter Company and John Cassidy, as on one occasion they were present when I telephoned to him in person.

(10). On September 30, I "accidentally" dropped into the City Record office (not the private office) within a few minutes of the bid hour, and bid on Requisition No. 5599 (envelopes for Health Department, Brooklyn). The result of this bidding was:

Publishers' Printing Company	$108 00
C. S. Nathan	150 00
Gibbs Bros. & Moran	122 00
John Cassidy	121 25
M. B. Brown Company	93 00
T. B. Sidebotham, Jr	78 00

Mr. Sidebotham, in order to make a proper showing as to his price, omits to include here the following bids:

W. C. Popper Company	$81 91
Cuneles Envelopes Company	98 48
J. W. Pratt Company	198 00

The Publishers' Printing Company, which for purposes of his own he has placed on top of the list, did not bid on this work at all. This work consisted of 180 lots of envelopes of 400 each, printed across the face. Mr. Sidebotham, I am informed, violated the regulations of the Board of City Record in having this work printed outside the City. I make this statement not from exact knowledge, but because I was informed that the goods were delivered by a regular express company, in cases with marks denoting that it came from out of the City, and a box of the lot which I submit herewith as Exhibit "C," gives every indication that it was printed by the Logan, Swift & Brigham Envelope Company, who do their work in Massachusetts. Nor is this a solitary instance, I am told.

(11). On the same date on Requisition No. 5578 (blanks for Charities Department) the bidding was:

Gibbs Bros. & Moran	$179 45
M. B. Brown Company	174 65
The J. W. Pratt Company	158 00
C. S. Nathan	145 80
T. B. Sidebotham, Jr	104 76

Mr. Sidebotham fails to state that his bid of $104.76 did not include one item that was on his annual contract, and which he therefore omitted, but which was included in the bids of the other printers. For this one item Mr. Sidebotham charged the City $10, making his bid $114.76 in all. The other bids for this item, however, were as follows:

C. S. Nathan	$8 80
The J. W. Pratt Company	5 00
Gibb Bros. & Moran	5 75
M. B. Brown Company	4 70

So that for this one item Mr. Sidebotham charged over 100 per cent. more than the lowest bidder, and considerably more than the highest bidder. For the benefit of my critics I submit herewith a few of the items on this bid, giving the cost of the paper and the amount bid on by Mr. Sidebotham.

5,000 Surgical Division, 8⅝x14; cost of paper, $0.24; bid, $10.55.
5,000 Medical, 8½x12½; cost of paper, $0.24; bid, $11.30.
3,000 Genito Urinary, 9½x14½; cost of paper, $6.27; bid, $7.32.
3,000 Ophthalmic, 9x13½; cost of paper, $6.27; bid, $6.57.

I do not hesitate to state that this forces still further upon me the thought: "Is this firm a responsible bidder? Is it right to allow it to bid in the office at all when the prices bid will not permit payment for the material and the labor?" I cannot personally deny to any bidder the right to come in and bid, but it seems to me to be against public policy to encourage such competition, and I believe that all honest men will agree with me. (See Exhibit "D.")

(12). On December 10, on Requisition No. 5988 (six specifications and contracts for supplies for Bellevue and Allied Hospitals), the bidding was:

M. B. Brown Co.	J. W. Pratt Co.	C. S. Nathan.	T. B. Sidebotham.
$4.48 per page	$4.75 per page	$2.00 per page	$1.60 per page
1.08 per page	2.00 per page	2.60 per page	1.50 per page
1.08 per page	2.00 per page	2.60 per page	1.40 per page
1.08 per page	2.00 per page	2.60 per page	1.40 per page
1.08 per page	2.00 per page	2.60 per page	1.40 per page
1.08 per page	2.00 per page	2.60 per page	1.40 per page

The high prices of my competitors had been paid without question many times in the preceding months, and would have again prevailed if I had not been "tipped off" that a melon was on ice and would be cut that day.

By whom was Mr. Sidebotham "tipped off"? I submit this to your respectful consideration.

In the first place, the order for the specifications called for 100 of each, excepting one lot. Of that lot there were 500 copies of 14 pages. Eight of these pages were set in long primer, table work, six columns to the page, the type being 6½ inches by 10½ inches. For 500 copies of such a page Mr. S. figured $1.60! It so happened that the Department required many of these specifications to be printed on one side of the paper only. With that keen sense of honor, however, which has marked his relations with the City Record Office and his interest for the economic government of the City, Mr. Sidebotham changed the cost of two pages for each

one of the blanks that was printed on one side, thus doubling his price. He thus entered a bill (which will be found attached to Exhibit "E") wherein the five items of 100 copies each were charged $73.80, while according to the highest bid submitted the same five would not have cost above $72.80 and while the next lowest bid would have brought them to $55.44. But neither the Examiner of the City Record Office, nor the representative of the Finance Department in the City Record Office would pass his bill at this figure, but pruned the same down from $73.80 to $39.80. Mr. Sidebotham then sent in a bill for corrections on these specifications, amounting to $8.40, I wish to impress upon you, however, that this bill for extras was not thought of by Mr. Sidebotham until I had returned to him his original bill for correction. (See Exhibit "E.")

I cannot dismiss this item without saying that the statement is made that when Mr. Sidebotham put in his bid for this he said loud enough for all around to hear, that he would put in his bids at prices that would "make monkeys of the other bidders."

(13). On December 22 the bidding for Requisition No. 6133 (Public Charities Department, contract and specifications) was:

W. P. Mitchell	$2 75 per page
C. S. Nathan	2 50 per page
M. B. Brown Company	2 20 per page
T. B. Sidebotham, Jr.	1 25 per page

On December 18 Requisition No. 6106 (Fire Department, contract and specifications) the bidding was:

C. S. Nathan	$2 15 per page
W. P. Mitchell	1 70 per page
M. B. Brown Company	1 68 per page
T. B. Sidebotham, Jr.	1 35 per page

On December 22 Requisition No. 6123 (Fire Department, contract and specifications) the bidding was:

M. B. Brown Company	$1 94 and $1 89 per page
J. W. Pratt Company	1 70 and 1 70 per page
W. P. Mitchell	1 69 and 1 69 per page
T. B. Sidebotham, Jr.	1 35 and 1 35 per page

I mention these items particularly because it furnishes evidence that, when open competition was afforded, the City got the benefit. The "emergency" and "specials" given out by Mr. Cowen personally to the three concerns I have mentioned above you will, I think, conclude to be higher in cost than if public and not private competition had been employed.

It is doubtful whether the City got any benefit from this competition. A reference to the correspondence sent herewith as an exhibit to show dilatoriness on the part of Mr. Sidebotham proves that, although this work was given out December 18, proof was still missing March 17; that meanwhile the Fire Department was unable to go on with contemplated work for which it wished to contract, and the fluctuating condition of the labor market undoubtedly made the estimate of Thomas B. Sidebotham, Jr., for the Fire Department a very dear bargain for the City. On Requisition 6123 the Fire Department became so disgusted with the delay in the proof that they have finally canceled the special purpose for which they wished to use these, and have converted the original requisition into an order for blank contracts to be used at any time.

(14). I charge that the Supervisor, in not furnishing me with all the samples and copy for my 1903 contract, is not only obstructing the business of the City departments and courts, but hampering and persecuting me.

I give the City the advantage of a single price for printing the blanks of the five boroughs, when they were alike in all but the name of the borough, fully expecting that, as usual, and business-like, I would get all my copy promptly. Instead, it is sent to me one item at a time.

Mr. Sidebotham should have read his contract.

The contract (see pages 11, 12 and 13 of the marked copy submitted as Exhibit "G") stated clearly that full quantities would not be ordered where large numbers were called for, and that the different articles would only be ordered from time to time as required by the departments. Furthermore, Mr. Sidebotham, as well as every other bidder, was informed by the Supervisor in person of this clause of the contract and told that it would be enforced. If, in view of all that, Mr. Sidebotham expected to get the entire order for the printing at one time, and whether or not the work was required by the City departments, the fault is altogether his own.

(15.) The twenty-six courts of the City have blanks alike; many of these can be printed at once, with merely a change of the numerical name of the court. You will readily see the oppression to me of having to go to press twenty-six times for one blank.

I again refer to pages 11, 12 and 13 of the contract. But I wish also to state that, subsequent to the receipt of their annual requisitions and to the preparation of the contract, and before bids were opened, many of the courts ordered new blanks that were required by legislative changes of last year, and therefore it was not likely that they would want any blanks during the year 1903. It was to provide against just this that I took the precaution to insert the clause referred to in the contract, and which says that "these reduced quantities will be ordered from time to time * * * to guard against legislative or office changes, or overestimate of the needs of departments. The right is reserved by the City to cancel such items as may not be required during the year."

I assert that every piece of printing that has been asked for by any Department has been ordered, and where a Department or Court ordered all but a few items I have included those few items where they were ordinary quantities.

In this connection I wish to bring to your attention a demand made upon me by Mr. Sidebotham to give him the order for printing all payrolls upon this contract. This was in the month of January last. I declined to do this because of the provision of the contract before referred to. Mr. Sidebotham, however, stated that he would see that I was compelled to give him these payrolls, and at a subsequent conversation over the telephone, stated to me that I had been directed by the Finance Department to give him all the orders for payrolls, which statement I denied. He insisted that he had seen the letter dictated, and in order that I may make clear still further my intimation in an early part of this report as to the relations of Mr. Sidebotham with some one in the Finance Department, I give herewith copy of the letter which I received from the Finance Department on the day following this statement over the telephone by Mr. Sidebotham, together with my answer and the subsequent reply thereto.

Department of Finance, City of New York,
January 22, 1903.

Mr. PHILIP COWEN, Supervisor of the City Record:

Dear Sir—This Department is in receipt of many inquiries from the *city and county offices* for blank payrolls, and it is stated that the office of the City Record has not as yet filled the 1903 requisitions for said supply.

I would call your attention to the necessity of having *all payrolls for which requisition has been made promptly furnished* to the respective offices.

Kindly give the matter immediate consideration.

Yours truly,

EDWARD M. GROUT, Comptroller.

January 26, 1903.

Hon. EDWARD M. GROUT, Comptroller, City of New York:

Dear Sir—I have your letter of January 22, "Claims, McK.," in which you state: "This Department is in receipt of many inquires from city and county offices for blank payrolls and it is stated that the office of the City Record has not as yet filled the 1903 requisition for said supplies. I would call your attention to the necessity of having all payrolls for which requisition has been made promptly furnished to the respective offices."

Replying to this I wish to state that *last October the Departments were all asked to notify us what printing they would require for delivery on the first of January.* All such work was given out for immediate delivery and I am informed that the *payrolls that have been thus called for have all been delivered* except those for the County Clerk of Brooklyn, which were delayed through fire; the Sheriff of Richmond County, for which copy was not furnished; President of the Borough of Queens, who disputed form Mr. McKinny calls for, and the Health Department, because proof has been withheld.

The Departments were notified at the time that any further printing that they would require, excepting that for which they requested early delivery we would furnish them only from time to time as needed and called for by them. *My purpose in making this provision and inserting the same in the contract was that I ascertained that during 1902 large amounts of work were delivered simply because they had been requisitioned* the preceding year, but were *never really wanted.* It was to guard against this waste that I inserted a provision in the contract that only such work should be printed as was ordered by the Supervisor from time to time. *Is it your intention that I cast this safeguard against extravagance aside?* It is exceedingly surprising to us that not a single complaint about payrolls has been made to this office, and I will esteem it a favor if you will give me the names of the Departments that have so complained.

Respectfully yours,

PHILIP COWEN, Supervisor, City Record.

Department of Finance, City of New York,
January 28, 1903.

Mr. PHILIP COWEN, Supervisor of the City Record:

Dear Sir—In reply to your communication of the 26th instant, in which you beg to be advised as to the departments requiring payroll blanks, I beg to advise you that requisitions are being constantly made upon this Department for *payrolls for municipal courts, armories, etc.,* and by reason of the fact that the payrolls have not been furnished, this office in many instances is unable to comply with such requisitions.

Yours truly,

N. TAYLOR PHILLIPS, Deputy Comptroller.

As will be seen by the following, these payrolls were ordered on receipt of the above letter, but up to February 20 no proof had been submitted:

February 18, 1903.

To Mr. T. B. SIDEBOTHAM, Jr.:

On January 21 we forwarded to you the samples for voucher schedules for the Finance Department. They have not yet received proof and are in urgent need of the schedules. You were notified to rush them through at the time the copies were sent to you. Unless the proof is submitted to the Auditing Bureau by February 20, and printed copies delivered February 24, I will, without further notice to you, proceed to avail myself of the rights under the contract to have partial quantities of these made up for the immediate use of the Department and charge them to your contract.

PHILIP COWEN.

[These are not the payrolls referred to in the original letter. These are payrolls that are not supplied directly by the City Record office, but two a month being needed. They are supplied by the Finance Department, and were ordered from Mr. Sidebotham, who declined to print them until he got all the other orders on the contract. It was to secure the orders for these other payrolls that the letter was sent to the Supervisor, and I am forced to believe that it was done through the false representations on the part of someone.—Note by P. C.]

In proof of the wisdom of my attitude, I wish to state that we have received since January but one requisition for payrolls that I can recall. Further, that the inauguration of a new system of handling the checks of the City, which had its origin with the Supervisor and is now being carried into effect, made it necessary for *all the payrolls* of the City to pass through this office, and *but four* departments, in answering the request of the Comptroller to forward us their payrolls, stated that they were just out of them and had none to send, and by a remarkable coincidence *not one* of these departments had called for payrolls on their annual requisitions. Had I acceded to the request of the Finance Department, evidently made at the demand of Mr. Sidebotham, it would have been necessary to reprint all these payrolls.

(16). On the other hand the Supervisor has given the M. B. Brown Company all the lithographic copy on their contract.

An absolutely untrue statement.

(17). L. W. Ahrens in these three months has had orders for more stationery than his whole year's contract comes to. The records will verify this statement.

This is another evidence of the close connection between Mr. S. and some one in the Finance Department. No one in the world but a representative of that department, outside of the contractor, could give this information. But he was not told that the stationery contract this year is simply a price list. At the time it was made up it included all the stationery called for to that date. The dilatoriness of the departments in sending in their requisitions made it impossible to put everything that would be called for on the contract and, with the consent of the Corporation Counsel, the contract was put out for bidding at that time. My estimate for the stationery for the year, as I am ready to prove by my records made at the time that I submitted the budget to the Board of Estimate and Apportionment, was from $80,000 to $85,000. This, of course, was based on the full requisitions from the different departments. No more than 70 per cent. of this, however, has been ordered thus far.

(18). At the last meeting of the Board the Supervisor stated that he had a letter from the Health Department complaining of my non-delivery of their blanks. Mr. Cowen failed to state that he had that letter in his possession for more than a week, and, *knowingly*, had not only not sent me the copies for the work which the Health Department was complaining about, but did not send it until several days after the meeting of the City Record Board.

Another falsehood on the part of Mr. Sidebotham, made the more vicious because he underscores the word "knowingly." The letter made no reference whatever to any particular work that Mr. Sidebotham was doing, but was a general criticism of all the work that he was doing. This letter from the Board of Health was dated February 20, and will be found in Appendix L. All samples of work required by the Health Department were ordered as promptly as it was possible to do so, as the receipts in our office will prove.

(19). The same condition applies to the Law Department. Mr. Cowen heard Mr. Rives complaining, and joined in, when he knew at the time that the copy for Mr. Rives's Bureau of Collection of Personal Taxes was still in his possession, and had not been delivered to me, and has not been delivered to me yet.

If the work was called for, the records will prove, as they do in every other case, that the samples were sent to Mr. Sidebotham. But Mr. Rives referred to the Bureau of Street Openings, Manhattan, the samples for which were forwarded to Mr. Sidebotham when requested to by Mr. Dunn; that is, January 19 and 20. If anything has not been ordered for any department it is simply because they do not want the goods yet.

(20). I charge that Supervisor Cowen, in holding back the copies for printing on my contract, has another purpose. I find that he is giving away as "specials" and "emergencies," items on my contract. For instance, Item No. 3054, Commissioner of Jurors, Kings County. In the sample book, on which my bid was based, is a Bristol board card, 1¾ by 2½ inches. This item he had printed by M. B. Brown & Co. months ago, and on March 25 he demands that I print a blank entirely dissimilar.

This is the one mistake that has happened thus far in the whole contract, which included over 5,600 items. This mistake occurred, as the Clerk of the Court explained to your Mr. Holde, who happened to be present at the office at the time that he called in reference thereto, by his placing a wrong form number upon his

blank. The Supervisor has not yet claimed infallibility. If every dog is entitled to one bite, the Supervisor may be entitled to one mistake.

(21). I most respectfully request that I be allowed to examine the 1902 and 1903 open order requisitions to determine how much of my last and this year's contracts he has given away.

The suggestion of Mr. Sidebotham that he be allowed to examine the open orders for 1902 and 1903 causes a smile, when all the evidence in his letter points to the fact that he has had access to all of them, while they were not in the possession of the City Record office. There is no objection, however, to his seeing every one of them again, and he can see them at this office; but I wish to state that not a single item belonging properly to his contract has been knowingly taken off his contract by this office. It may well happen that with the mass of requisitions that come into the office and the failure of the departments to note on the requisitions whether or not the goods were called for on the annual requisition—it may well indeed happen that some mistakes will occur. I submit to you Exhibit "H" to illustrate our method of avoiding any such mistake.

(22). A Health Department blank, known as Item No. 22J, he took out of my contract several weeks ago and gave to J. W. Pratt Company, increasing the order to 10,000, at a cost of $140, when, if ordered on my contract, the same quantity would have cost the City half the money.

This item was urgently required by the Health Department, and Mr. Sidebotham was so informed. He submitted proof January 22, and got it back January 25. He stated that he could not get the paper on which to print it. On inquiry of the different paper houses supplying paper to our contractors I discovered that it was possible for him to get a partial supply. Had he placed an order at once on the receipt of the copy there would have been no difficulty. He demurred because the size of paper that he must use cut to waste something like four pounds to the ream; that is, four pounds to a thousand printed sheets, if my memory serves me right, which would have made on the whole work a difference of six dollars. The contract called for 3,000, but the order to him was 10,000, as requested by the Department, at same price. I required him to make immediate delivery of at least 1,000, the balance to be done when he received his additional stock. He failed to fill the order, though I informed him where he could get the stock, and in sheer desperation the Department recalled the order, excepting as to what was on the contract, and prepared a new blank which meanwhile they had been considering. This new blank was given out to the J. W. Pratt Company on February 24 and proof delivered next day. Mr. Sidebotham's goods has not yet been delivered.

(23). Last year printing to the amount of $5,000 or $6,000 was given to others, for which I held the contract. I shall expect the City to pay me my profits on this work.

I doubt the truth of this statement. Certainly nothing was given out knowingly, and we took every precaution to avoid doing so.

(24). Every item awarded to me on requisition last year I furnished. An investigation of the Supervisor's requisitions will show who was let down easy last year and not required to furnish printing and stationery for which they bid too low.

I challenge the truth of this statement and demand proof.

(25). In this connection I wish to protest against parties without printing plants, and jobbers with offices in their hats, bidding for City printing. If they succeed in bidding, the work is done in sweat-shops and the Labor Law violated.

There is a tinge of humor about this; Mr. Sidebotham making the general statement that the Labor Law is violated, when he himself, as I am informed, sends some of his City printing outside of the City to be done, and where, I understand, it is done contrary to the laws that govern the municipal work in New York State.

So far as I am aware, every one bidding for City work has his own plant.

(26). An examination of the requisitions will show that the Building Department blanks in all the boroughs were given out on "specials" and "emergency" orders this fall, without asking Wynkoop-Hallenbeck-Crawford Company, Metropolitan Printing Company or Sidebotham to bid. Last spring Hallenbeck and Sidebotham were the lowest bidders for these blanks.

If Wynkoop-Hallenbeck-Crawford Company had chosen to bid on the specials they would have been given the opportunity to do so.

I discriminated against the Metropolitan Printing Company because their work last year was unsatisfactory as to delivery.

(27). In some of the "specials" and "emergencies" the same blank appears twice, and is paid for at different prices. This is a reckless waste of the public funds. See Requisition No. 6085, given to J. W. Pratt Company.

I submit Requisition No. 6085 as Exhibit I. I cannot see where any blanks appear twice thereon.

(28). The Supervisor's system of forwarding bills to the Finance Department for payment needs overhauling. A reference to the dates on the bills and the date of payment will substantiate this statement. I have bills a year old still in the City Record office.

Where Mr. Sidebotham is concerned, dates on bills and date of payment are no criterion as to the delays that are chargeable against the City Record office. They are held up by the Finance Department Examiners for improper work or delivery or other good cause. There is not a single bill in this office that can be forwarded to the Finance Department for work done in 1902, excepting on Requisition No. 5964 for $88.54, delivered December 24, and Requisition No. 5604 for $13.65, delivered October 18. Neither of these has been in our office ten days.

I may state that whenever Mr. Sidebotham's bills for any large amount are presented to the City Record, they, as a rule, if not invariably, have already attached a yellow slip marked "Special," which is intended to hasten payment, and which I have always understood can never be had until a bill is in the hands of the Finance Department.

(29). The Supervisor's so-called "emergency orders" sometimes make haste going slow. The J. W. Pratt Company was given Requisition No. 5772, for Health Department, November 11, 1902. In January, 1903, the same job was given to the same company as Requisition No. 6011. Both jobs were delivered at the same time, in January. One emergency didn't emerge until the other discovered it. The "special" and "emergency" game is a bold evasion of the law of public letting.

Requisition No. 6011 was for printing required by the Department of Health for use during 1903. This contained 54 items.

Requisition No. 5772 was for two items only, typhoid and diphtheria envelopes, for use during 1902. The Finance Department, in its wisdom, would not permit the

Health Department to use in 1902 goods that were called for on a 1903 requisition. Requisition No. 5772 was for the use of the Health Department during the last part of the year. If because of delay in proof, or for any other reason, the work was delayed in delivery, the Supervisor is not responsible. (See Exhibit "J.")

(30). I charge that Philip Cowen, in the selection of papers on which the printing of the City Department blanks are ordered printed, has created a monopoly for the paper house now known as Lasher & Lathrop. Supervisor Cowen personally marked the samples of printing for 1903, as exhibited in the book of samples prepared for bidding, and these markings may be seen upon inspection. The "open orders" are also directed personally by Mr. Cowen to be printed on Lasher & Lathrop papers. The "Oneida" paper, for which this firm demands 9½ cents, is not worth more than 8 cents per pound. A dozen other water-marked papers are obtainable in the open market, of better quality, for less money. "Banker's Ledger," for which Lasher & Lathrop demand 11½ cents, is not worth more than 9 cents per pound. On these two papers 75 per cent. of the printing for the City is ordered by the Supervisor. This compels the City to contribute to swelling the bank account of those interested in this paper house.

Mr. Cowen allows substitutions of other papers (see specifications and rules for bidders for City Record work), but the substitutions allowed are all higher priced and better papers, not of the same grade. Mr. Cowen acknowledges to a friendship of twenty years' standing with this firm, and the contractor and the City is asked to pay for this friendship. In his anxiety to order his friends' paper he has been very careless. For the Law Department in Manhattan, he orders "Cumberland" 15-cent paper, and for the same blanks in Law Department, Brooklyn, "Oneida" 9½ cents. The Fire Department blanks in Manhattan ordered on "Bankers" 11½ cents, and the same Department in Brooklyn, "Oneida" 9½ cents. But the papers are still L. & L. papers. You will find that some of the departments strenuously object to these papers as inferior to what they have been accustomed to receive. I must respectfully protest against having to pay monetary tribute to any paper firm who happens to have a friend in a public official with whom I am compelled to do business.

When I entered the office of the City Record the papers used almost altogether were Greylock, manufactured by the L. L. Brown Company, and Sterling Ledger, manufactured by the Whiting Paper Company. These concerns made it worth the while of the City's contractors to use their papers mainly. These printers contracted for the output of these papers to such an extent that the new bidders who came into the office found themselves at a considerable disadvantage in bidding, inasmuch as it was required that they should duplicate the paper used on previous orders. For this reason I gave permission to the contractors to substitute other papers that were equal in quality. I found, however, that there was such a miscellaneous substitution of papers, especially of brands that were not always manufactured at the same mills or of same grade of stock, that I found it necessary to limit the use of papers, in the first place, to such as bore a watermark, and in the second place to such brands as I was reasonably certain would be always alike in quality. I am willing to confess that in the selection of papers I took into counsel Messrs. Lasher & Lathrop, constituting the firm of Molleson Bros. & Co., a firm with which I had been dealing for nearly a quarter of a century, whose confidence I retained during the entire time, and who in turn also held my confidence. If this is a crime, it is only such in the eyes of a man who has deliberately sought time and again to substitute inferior papers for papers that he was called upon to furnish. I refer to Mr. Sidebotham, and for proof of this statement I will ask you to take the testimony of Mr. Frederick Smith, the representative of the Finance Department in the office of the City Record, who has been examining all the work during the past year, and of Mr. S. J. Brown, our own Examiner of the City Record office.

I found that a large part of the printing of the City was being done on paper of too good a grade, and I concluded to reduce the cost of the work where it could be done by reducing the quality of the paper used. I may perhaps have made some mistakes. I undoubtedly have, considering the thousands of items that I must pass on personally in the course of a year. I found a great deal of trouble in selecting a cheaper grade of paper equal to the Oneida Ledger, which was marketing at 10 cents a pound, and which I considered amply good enough for many of the blanks used by the City for which the paper cost 16 cents a pound, and which hence I made my standard for cheaper paper. Very few mills watermark a cheap grade of paper such as we wished to use. The jobbers, therefore, furnish this grade of paper with their own private watermark, but such private watermark is not in every case a test of quality for the reason given. But in selecting a paper for such use it is necessary to select the brands of such jobbers as invariably have the paper made at the same mill, and not, as many jobbers do, carry their private dandy roll from mill to mill, wherever they can have the paper made up the cheapest. To guard against this, I finally settled down to such papers as were made by or for the Whiting Paper Company, Henry Lindenmeyr & Sons, and Molleson Bros. Company, now known as Lasher & Lathrop. These firms I am sure can always be depended on for maintaining the quality of the stock. In September last I sent to a number of jobbers letters asking for samples of ledger paper marketing at 10 cents a pound up, and submit herewith copies of these letters, marked "K." Not finding any that met my views, I called in Mr. Gustav Lindenmeyr, of Messrs. H. Lindenmeyr & Sons, and at my suggestion he consented to put a watermark in his Roland Ledger, which was the nearest that he could come in price to the paper that I had fixed on. I will not dispute with Mr. Sidebotham as to the quality of papers. I will leave that to you to take up as you deem best. Mr. Sidebotham may know a great deal about papers. I am willing to confess that although I have been in the printing business for a quarter of a century I know less of papers to-day than I did twenty years ago. But I was determined to do one thing, and that was to prevent Mr. Sidebotham or any one else from substituting an irregular and undependable paper for a paper that ran uniformly alike.

I wish to state that when Mr. Sidebotham called on me shortly after the contract was awarded him and told me that he could furnish paper the same as Oneida, holding in his hand a letter which he claimed to have received from the mill and which justified his statement that he could furnish exactly the same grade of paper at a lower price, I told him that if he could satisfy me that it was the same paper and that it tested up satisfactorily, I would be willing to allow him to use it.

It has since transpired that the letter which he alleged to be addressed to him was addressed to another person, and that in reading the letter he twisted the language so as to give me the impression that the paper that they proposed to

furnish him was the same as Oneida. I ask you to call in for the proof of this Mr. Alfred Leeds, of the American Writing Paper Company, Holyoke, Mass.

(31). I stand ready and prepared to substantiate the statements made herein at any time, and will be glad to meet any representative you may appoint to inquire into these facts.

Respectfully yours,
(Signed) T. B. SIDEBOTHAM, Jr.

I have stated before that I do not consider that I am called on, by the resolution of the Board of City Record, to ask Mr. Sidebotham to bid, for the reason that he is not, according to my lights, a responsible bidder. He is not responsible because he is not reliable. He promises to deliver work at stated times and utterly fails to keep his word. He substitutes inferior papers, and he delivers short count. He states that he has delivered proofs or that he has delivered work, when upon investigation it appears that he has neither delivered the proofs nor the work. In proof of this and as to the general unsatisfactory treatment which has marked Mr. Sidebotham's relations with the office of the City Record, I call attention to the batch of letters submitted herewith and marked Exhibit "L." It will be noticed that the complaints set forth therein run back, some of them, away into last year, and that in October of last year I asked the Board to give me authority to discriminate against Mr. Sidebotham and another concern, because of their dilatoriness and the unsatisfactory character of our business relations.

I also submit, as Exhibit M, some letters indicating the generally satisfactory conduct of the City Record office during last year.

Respectfully submitted,

PHILIP COWEN,
SUPERVISOR OF THE CITY RECORD.

STATE OF NEW YORK, CITY OF NEW YORK:

Philip Cowen, being sworn, deposes and says that the statements made in the foregoing report to the Commissioner of Accounts are true, except as to those which are stated to be on information and belief, and as to those he believes the same to be true.

WASHINGTON HETTLER,
Commisisoner of Deeds, New York County.

[Some of the Appendices and Exhibits referred to in the foregoing consisted of papers, samples or packages submitted in the original to the Commissioncrs of Accounts.]

APPENDIX L.

MR. SIDEBOTHAM AND THE HEALTH DEPARTMENT.

New York, February 20, 1903.

To PHILIP COWEN:

The special work required from time to time which, during the past year, was very considerable owing to the many changes made in the Department, has been satisfactorily handled by you. Such requisitions when required on hurry orders have been almost uniformly delivered promptly and as ordered. The printing of the daily contagious disease lists, suggested by you, has been a most eminently satisfactory service.

In marked contrast to this special service has been the service accorded us on our annual requisitions for printed blanks. *We had occasion to write you several times during the past year in reference to the delay in receiving these supplies from Contracton Sidebotham, and we made a protest to your Board against the awarding of this year's contract to the same contractor.* This year bids fair to be a repetition of last year's trouble. Such blanks as we are in urgent need of we cannot obtain, the contractor always offering some excuse, such as not being able to get the paper, or the ruling, or a dozen other things; anything, in fact, but the assurance of prompt deliveries. The work of this Department is being seriously impeded by such delays, and this Department respectfully requests that some action be taken in the premises that will insure prompt and efficient service.

Yours truly,

ERNST J. LEDERLE, President, the Board of Health.

MR. SIDEBOTHAM AND THE FIRE DEPARTMENT.

January 5, 1903.

T. B. SIDEBOTHAM, JR., Esq.:

Will you be kind enough to return to me by bearer copy for Requisition No. 6119 for the Department of Parks, and Requisition No. 6123 for the Department of Fire? It is imperative that I have the copy for both of these immediately, as the work must be delivered within a few hours, and it will be necessary for me to see that it is done. The Department of Parks informs me that you promised this work for Wednesday and that they cannot have it before. You promised it for last week and failed to have it for them. They are worthless to them unless they get them to-morrow before ten o'clock.

The Fire Department is seriously hampered by your failure to deliver the bids and specifications on Requisition No. 6123, as the present building must be taken down at once.

Please do not make any excuses for withholding the copy for these two requisitions, but give it to bearer. This is an imperative demand for the copy given you for these requisitions, and I must have it by bearer. PHILIP COWEN.

(Copy was not returned. Because of the delay of 6123, it was changed in April to a blank form of proposal.)

January 6, 1903.

Mr. T. B. SIDEBOTHAM, Jr.:

Dear Sir—You have failed to keep your promise to furnish proof for the Department of Parks by two o'clock yesterday afternoon. You will please, therefore, consider the order canceled and return the copy to us at once by the bearer.

(Declined to return copy.—P. C.) PHILIP COWEN.

furnish him was the same as Oneida. I ask you to call in for the proof of this Mr. Alfred Leeds, of the American Writing Paper Company, Holyoke, Mass.

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Please do not make any excuses for withholding the copy for these two requisitions, but give it to bearer. This is an imperative demand for the copy given you for these requisitions, and I must have it by bearer. PHILIP COWEN.

(Copy was not returned. Because of the delay of 6123, it was changed in April to a blank form of proposal.)

January 6, 1903.

Mr. T. B. SIDEBOTHAM, Jr.:

Dear Sir—You have failed to keep your promise to furnish proof for the Department of Parks by two o'clock yesterday afternoon. You will please, therefore, consider the order canceled and return the copy to us at once by the bearer.

(Declined to return copy.—P. C.) PHILIP COWEN.

February 16, 1903.

Mr. T. B. SIDEBOTHAM:

On December 19 you were awarded the printing of a contract for the Fire Department in connection with work on the Hicks street building. The Department has not yet received copy thereof, and in consequence the work is seriously hampered. You will please return the copy by bearer, whether it has been set or not. I must have the copy this afternoon.

PHILIP COWEN.

February 18, 1903.

Mr. T. B. SIDEBOTHAM:

Will you please return by bearer the copy for specifications for the Fire Department Hicks street building, given to you December 19, 1902? I made a formal demand upon you day before yesterday for this, but have not yet received it. I must positively have it to-day.

PHILIP COWEN.

(Letter returned with statement that proof was sent that day at 11 o'clock.)

(Letter from Fire Department, February 18.)

To PHILIP COWEN, Esq.:

On the 16th inst. we received from Mr. Sidebotham a proof of form of contract and specifications for repairs to quarters of Engine Company No. 117 and others in Brooklyn, and upon again requesting information as to the building in Hicks street were informed, through your office, that they had been forwarded to this office. At 12 o'clock to-day we received from Sidebotham the proof of the contract for the Hicks street building, without marginal headings and otherwise in such condition that a revised proof will be required. I call your attention to the fact that two months have elapsed since the requisition was forwarded to your office, and that had the work been promptly attended to by the printer the contract for the new building would have been awarded before this, and have to request that hereafter T. B. Sidebotham, Jr., be not selected to do the printing for this Department.

JAMES LEARY.

(Delivered only March 27.)

THE HISTORY OF ONE TENEMENT DEPARTMENT CASE.

To PHILIP COWEN, Esq.:

On December 16 a requisition from this Department was sent to the City Record for 100,000 Form 37. The requisition stated that 10,000 of these forms were wanted by December 23, 20,000 additional by January 3, and the balance by January 10. Accompanying the requisition was a letter of the same date calling your especial attention to the fact that we were in urgent need of these forms and requesting prompt delivery.

This form was the Inspector's report form, and it was necessary that we should have a sufficient quantity on hand by December 23, so as to instruct the Inspectors in their use so that we might commence to put the form into operation on the first of the new year.

As the Department uses between 500 and 1,000 of these forms each day it was necessary that deliveries of the forms should follow rapidly.

All this situation was fully explained to your office, both in the requisition and over the telephone.

This Department was informed by your office shortly after sending you this requisition that the contract had been awarded to T. B. Sidebotham, of No. 15 Frankfort street.

Notwithstanding our statement of the urgency of this order and the necessity for receiving the quantities mentioned on the dates mentioned, no proof even of the form was received by the Department until January 13, nearly four weeks after sending you the requisition. Upon my telephoning you on January 13 calling your attention to the serious situation in which your office was involving this Department you communicated with the contractor, Mr. Sidebotham, and he informed me over the 'phone that he would send the proof of this form on January 13 by 12 o'clock. I requested that it be sent by a special messenger, as our work would have to be stopped on the following day or the day after unless we received some of these forms. Instead of receiving the proof at 12 o'clock by special messenger it came through the mail, and was not received until after 4 o'clock, the time of closing the Department, the result being that the entire matter was delayed until the following day.

Upon reading the proof I found it to be full of errors, all of a serious nature, due to the failure to carry out the clear and definite instructions given in the requisition in regard to the form. There were also other errors which should not have appeared in any creditable piece of work from a reputable printer.

I at once telephoned the contractor, explaining the situation to him and telling him that owing to the serious errors that had been made in the spacing of the form it was necessary for him to send some one from his office to this Department to whom the errors could be explained, stating that it was practically impossible to explain the nature of the errors in writing. Mr. Sidebotham absolutely declined to send any one to the Department, giving as his reason that he could not afford the expense of the man's time, and was extremely impertinent in his manner and apparently inclined to take no steps whatsoever to facilitate the progress of this work.

On February 4, the deliveries of this form by Mr. Sidebotham had been so slight that I was compelled to write you another letter, calling your attention to the fact that unless we received more copies of this form within a few days we should again be in a position where we would be unable to proceed with the work of the Department because of lack of forms.

Although this order was given to this contractor on December 16 it has not been filled up to the present time, April 2, after a lapse of three months and constant effort on our part to secure the delivery of these simple forms. More than one-half of these forms are still to be delivered.

I am, yours respectfully,

LAWRENCE VEILLER, First Deputy Commissioner.

(Copy.)

February 4, 1903.

Hon. PHILIP COWEN:

I inclose herewith a copy of a communication which I have this day addressed to T. B. Sidebotham in reference to Form 37.

Unless we receive some more copies of this form within a few days we shall again be in a position where we will be unable to proceed with the work of the Department, owing to the lack of proper forms.

I must, therefore, ask that you take the matter up with the contractor, and take such steps as will secure us an appropriate quantity of Form 37 within one week.

I would also call your attention to the fact that on December 23 this Department ordered a quantity of departmental letterheads; that we received no proof of this simple letterhead until January 20, exactly one month from the date of our requisition; that we immediately returned this proof to Mr. Sidebotham, and that we have not yet received any of the letterheads, two weeks later.

We are now where we have only a few hundred letterheads on hand, and we must positively have some departmental letterheads within twenty-four hours without fail. Please take this up personally and let us have the letterheads at once.

Yours respectfully,

(Signed) LAWRENCE VEILLER, First Deputy Commissioner.

MR. SIDEBOTHAM AND THE NINTH DISTRICT COURT.

New York, March 4, 1903.

WILLIAM J. KENNEDY, Esq., Clerk Ninth District Municipal Court, Manhattan, New York City:

Dear Sir—If you expect to receive your goods on your requisition for 1903, you will have to send to Mr. Cowen, Supervisor of the City Record, a special requisition for those goods. Do not blame the printer. We have not the copy to do your work, and cannot get it from Mr. Cowen, unless you specially order it.

Very respectfully,

T. B. SIDEBOTHAM, Jr.

Per E. T.

(Compare with this letter the following dated February 28, from the party to which this was addressed March 4; also see letter following this one on same subject.)

MUNICIPAL COURT OF THE CITY OF NEW YORK,

Borough of Manhattan, Ninth District,

New York, February 28, 1903.

PHILIP COWEN, Esq.:

In my annual requisition for the year 1903, for printed blanks for the above Court, I asked for copy summons, copy alias summons and alias summons, the alias

summons and copy alias to be printed on yellow paper, same as sample furnished on the 16th day of January, 1903. I saw you personally in the office and explained to you the necessity of having the above-named blanks furnished immediately. You informed me that Mr. Sidebotham, of No. 14 Frankfort street, had the contract. I went to Mr. Sidebotham's office and he promised to let me have them the following week. I have since repeatedly telephoned to Mr. Sidebotham and informed him that I was using old blanks, that I was entirely out of proper forms for use in the transaction of the business of the Court. As yet I have been unable to get any of the blanks requested, but have been furnished with blanks which I could have waited a reasonable time for.

Will you be kind enough to communicate with Mr. Sidebotham and see if you can induce him to furnish the blanks requested? If you are not successful I will be compelled to have the blanks printed and send the bill to you for payment, as I must have the blanks to properly conduct the business of the Court.

Respectfully yours,

WM. J. KENNEDY, Clerk.

March 2, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

The Ninth District Municipal Court, Borough of Manhattan, complains that they have not received the copy summons, copy alias summons and alias summons, samples for which were furnished you January 16, 1903. You promised to let them have them within a week, and they state that they are using old blanks because they are unable to get these, and the work of the Court is seriously hampered by your failure to make delivery. They threaten to have these blanks printed elsewhere at our expense, as they must have them to properly conduct the business of the Court. Unless delivery of these is made by Saturday of this week I will be compelled to avail myself of the provision of the contract that authorizes me to have work done and charged against your account.

Respectfully yours,

PHILIP COWEN, Supervisor City Record.

(These were delivered on Saturday.)

March 16, 1903.

Mr. T. B. SIDEBOTHAM:

The Ninth District Municipal Court complains that they have as yet failed to receive free summons, Item 2569 on your annual contract.

In consequence thereof they are obliged to turn away poor people who call upon the Court for its aid. This will not do, and, unless you make delivery of these free summons at the office of the City Record by Tuesday, March 17, at noon, we will place the order elsewhere for them, in order that they may be relieved of the unpleasantness of turning away free applicants, and the cost of the same will be charged against your contract.

Respectfully yours,

PHILIP COWEN.

March 17, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

I returned with your man to-day 1,000 alias summonses sent back by the Ninth District Municipal Court because the letter "S" was omitted in the word "Sylvan" and the word "clerk" being left off. They claim that no proofs were forwarded by you. I wish to call your attention again to the fact that the contract requires that proofs must be sent of all work to departments, as well as to the Supervisor of the City Record, in order that he may keep track of work that is going on. Your failure to deliver such proofs prevents us from keeping track of the work and is a serious hindrance. Please give instructions that these proofs be forwarded in every case, in order to avoid further unpleasantness.

Respectfully yours,

SUPERVISOR CITY RECORD.

MR. SIDEBOTHAM AND THE CITY MAGISTRATES.

I have no fault to find with the general service of your office. *With the exception of your contractor Sidebotham* all orders were promptly and satisfactorily delivered.

Respectfully yours,

PHILIP BLOCH, Secretary, City Magistrates.

March 17, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

Will you be kind enough to push forward item No. 2334 for the City Magistrates' Courts, copy for which was sent you February 19? It is important that some of these be delivered, as the Secretary writes us that he has a number of requisitions from the various courts and is entirely out of them.

Respectfully yours,

SUPERVISOR CITY RECORD.

April 8, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

On March 26 I wrote to you that unless you delivered Item No. 2334 on your contract by March 30 we would place the order elsewhere, charging the excess cost therefor against your contract.

Inasmuch as you failed to do this we have, in order to meet the needs of the Court, placed this order elsewhere, and will charge the excess cost therefor against your contract.

Respectfully yours,

SUPERVISOR CITY RECORD.

(Sidebotham replied to this that goods were delivered two days before. Were not received at close of office April 8, and 5,000 ordered from J. W. Pratt for 24 hours' delivery. Sent bookkeeper to see receipt; office closed at 4.45. He then

called next morning at 9 o'clock. Sidebotham claimed his directions to deliver work were not carried out two days before, but delivery had been made that morning. Goods were then refused by direction of Supervisor.)

SOME MORE OF MR. SIDEBOTHAM'S DELAYS.

To P. COWEN, Esq.:

I beg to call your attention to the fact that we are still without the large envelopes for which requisition was made some time ago. The requisition was made in ample time, and we had every reason to believe that they would be here long before this time.

We have scheduled a number of examinations which attract hundreds, if not thousands, of candidates, and this causes a vast amount of correspondence. It is absolutely necessary that we receive the envelopes within the next twenty-four hours. Our failure to do so will seriously embarrass our work.

J. H. McCOOEY, Assistant Secretary Municipal Civil Service.

P. COWEN, Esq.:

In reply to your communication of February 15, asking if the service of this office has been satisfactory and if any special criticism suggests itself, I desire to enter the following complaint:

In forwarding the requisition for judgment indices to your office in January, 1902, the statement was made that copy would be furnished from this office on the twelfth day of each month, and that it was necessary that the indices should be completed within ten days; as a matter of fact it was *from three to four months before they were actually delivered.*

In other respects the service was entirely satisfactory.

Yours,

HENRY BIRRELL, Deputy County Clerk.

[This was on Sidebotham's 1902 contract.]

To P. COWEN, Esq.:

You have in your hands a requisition for printing the reports of Commissioners of Estimate and Assessment in Street Opening Proceedings in the Borough of Brooklyn. I think Sidebotham has the order. We are entirely out of these printed reports, and have several matters on which we are prepared to make the report of the Commissioners as soon as this printed matter is received. Will you kindly do what you can to expedite this order, and oblige,

Yours truly,

CHAS. S. TABER, Assistant Corporation Counsel, Borough of Brooklyn.

(Sample sent January 19. Work delivered March.)

March 25, 1903.

To T. B. SIDEBOTHAM:

I telephoned you this morning with regard to the delivery of notices for 1901 for the Law Department, Bureau for Collection of Arrears of Personal Taxes, copy of which was sent you February 16. The Bureau is in urgent need of these, and you stated in reply to a telephonic message that the goods had been delivered this morning at the City Record office. A considerable time after you made that statement inquiry was made at the City Record storeroom, but absolutely nothing for the Law Department has been delivered for several days past, nor was any delivered to-day. On again telephoning, you insisted that delivery had been made. These must be delivered to-day at the City Record office or I shall be compelled to order some elsewhere on Thursday morning and charge the same against your contract. PHILIP COWEN.

February 26, 1903.

To T. B. SIDEBOTHAM, Jr.:

Dear Sir—On January 19 and 20 samples were forwarded you for work for the Bureau of Street Openings, Borough of Manhattan, and you were directed to forward the work. They complain that they are in immediate need of the different blanks, but have thus far received only about four proofs out of over fifty blanks. Will you be kind enough to push these through with all due haste? P. COWEN.

THE TENEMENT HOUSE DEPARTMENT.

January 15, 1903.

T. B. SIDEBOTHAM:

I have received from the Tenement House Department a communication complaining that you are not sufficiently prompt with your work nor take pains to meet their views. You will recall when I gave you the order I told you I would give the order for the entire quantity, even though under the contract I had the right to reduce the number, on condition that you made prompt delivery. You promised that the proof would be sent by messenger by 12 o'clock on January 13, and that you would meet their views in every way. They complained to me on January 14 that you failed to keep your word as to sending a special messenger, as it was received by mail on the 14th only. The understanding between us was that you were to send a special messenger, who would understand any changes that might be necessary in the form or as to measuring and spacing, as it was imperative that it be exact. The Tenement House Department claim that there are errors in the spacing and that the type does not conform with that which they had asked for, but most serious were the errors in spacing and in the proof, which, unless they were properly corrected, would require the rejection of the entire order.

They telephoned to you and asked you to send at once some one with whom they might go over the matter, as it was imperative that they have them on the 15th. You absolutely declined to send any one, stating that you could not afford it; that if there were any corrections in the proof to be made they would have to put them in writing and send them in that way. I explained to you the importance of this blank being delivered immediately; that in order to do so it would be necessary for you to put it in the hands of some individual who could see the Tenement House Department as to the corrections. Under these circumstances and inasmuch as it

was impossible for the corrections to be made and work to be delivered within twenty-four hours, I have been compelled to give an order for 15,000 of these blanks, Form 37, and have done so under provision "L," page 127, of the contract. The order was given out at noon yesterday and goods delivered this morning. Under these circumstances you will be kind enough to decrease the order from 100,000 to 85,000. Will you also be kind enough to take up this matter in such a way that you may be assured of giving satisfaction to the Department, as otherwise you can absolutely depend on it that the work will be thrown back on you. They may be reasonable in some of their requirements, but it is one of the difficulties of doing City work that the contractors must dance attendance upon the departments to a greater or less extent. I hope you will give this such attention that no fault can be found and so that you can push through the 85,000 without delay.

I wish to caution you while upon the subject against using any other grade of paper but that allowed in the contract on this work, or on any other work that you are doing for the office. The paper on this special order is Whiting's Sterling. In any case that you fail to use papers not called for in the contract without first obtaining the consent in writing of the Supervisor it will positively be refused at the storeroom.

The Bureau of Highways of Brooklyn complain that 10,000 Sidewalk Notices, for which order was given you December 9, have not yet been delivered, nor proof furnished them. Unless you can furnish them proof of this notice by Friday afternoon and deliver the work on Monday, you will consider the order canceled, and on Tuesday morning I will gve it out without going into the matter further, as the Department is suffering from the need of them.

I also call your attention to the complaint of the Department of Health as to blank 22J, wanted by the Department immediately. This order, I understand, has been in your hands for some time, and the claim is made that you cannot furnish the paper that is called for. At any time that this is the case, if you will take up the matter with me, and provided that you cannot obtain in the market the papers called for in the contract, I will give you permission to furnish another paper. The wants of the departments must be supplied. PHILIP COWEN.

[The Supervisor calls special attention to last two paragraphs.]

March 17, 1903.

T. B. SIDEBOTHAM, JR., ESQ.

The Tenement House Department complains to me that you are not making any delivery on 100,000 Item 103G, ordered last week. It is imperative that they have some of these at once. They state that you tell them it is impossible for you to get the paper. I am informed by the Whiting Paper Company, who manufacture the Sterling paper upon which the sample is printed, that they have in stock four reams 24 lb. folio and 20 reams of 28 lb. medium. The 28 lb. medium is about equal to the 24 lb. folio. Under these circumstances, there is no excuse whatever for you delaying the delivery of the work and unless you can make delivery of 10,000 by

Thursday, at 12 o'clock, I shall, without further notice to you, order the same elsewhere and charge the excess against your contract.

Respectfully yours,

PHILIP COWEN, Supervisor City Record.

[First delivery (15,000) made April 6. These being short 2,000 count could not be delivered to department till 9th.]

April 7, 1903.

To PHILIP COWEN:

On March 12 we sent you a requisition for 100,000 forms 1036, which is a simple yellow form containing very little printed matter.

We have received no deliveries on this order whatsoever, after an interval of nearly a month's time. I understand that there is a quantity of about 15,000 of these that were delivered by the contractor, Sidebotham, at the office of the "City Record" on March 24, but that these have been held up pending investigation by the Finance Department of shortages on the quantity.

As important work in this Department is being delayed because of failure to receive these forms, I will greatly appreciate it if you will take such steps as to deliver to this Department to-morrow, if possible, at least 10,000 of these forms. If this cannot be done please let me know, as the situation is extremely serious.

Yours respectfully,

LAWRENCE VEILLER, First Deputy Commissioner.

CORPORATION COUNSEL THREATENS TO CANCEL CONTRACT BECAUSE OF DELAYS.

February 28, 1903.

Mr. T. B. SIDEBOTHAM, Jr.:

Dear Sir—I am in receipt this morning of a letter from the Bureau of Street Openings wherein Mr. Dunn states: "I have tried several times to get proofs from Mr. Sidebotham, and with but five or six exceptions have been unable to do so, although the requisition calls for fifty-one forms, which are very much needed for the use of this Bureau."

This letter is sent to me with another by Hon. George L. Rives, in which he states: "I beg you will communicate with Mr. Sidebotham in regard to the matter and say that it is a cause of the most serious inconvenience to this Department, and that unless he mends his ways I shall certainly do all in my power as a member of the Board of City Record and as the legal representative of the City to have his contract canceled and to recover damages."

You stated to me on the telephone this morning that you had delivered to the Bureau of Street Openings, Manhattan, something like fourteen or fifteen forms, while Mr. Dunn says that he has only received five or six proofs. I give you these facts for your serious consideration. PHILIP COWEN.

New York City, March 25, 1903.

MR. SIDEBOTHAM'S SHORT COUNT.

To PHILIP COWEN, Esq.:

It has been reported to me by my Supply Clerk, who is very careful, that we received on March 20, 1903, from your office, what was alleged to be 3,000 copies of Form 37, each package being marked to contain 500 forms. Three packages, taken promiscuously from the lot, are as follows: The first contained 447 forms, instead of 500; the second 415, instead of 500, and the third 410, instead of 500, making a total of 1,272 out of 1,500, or a shortage of 228 on 1,500, or 15 1-5 per cent.

Yours respectfully,

ROBERT W. DE FOREST.

New York City, April 6, 1903.

Hon. PHILIP COWEN:

Referring to my letter of March 25, in regard to the shortages on the quantities of forms supplied by T. B. Sidebotham, in regard to Form 67, I also wish to call your attention to similar shortages on the deliveries of Form 37 by the same contractor.

I have had my Supply Clerk go over five packages of these forms, No. 37, each package of which is supposed to contain 500 forms.

We find the following facts:

One package 440;
One package 450;
One package 479;
One package 442;
One package 439;

Making a total of 2,250, where there should have been 2,500; a shortage of 250, or 10 per cent.

If this sort of shortages is to continue from this contractor it would seem to be a pretty serious situation for the City.

Yours respectfully,

LAWRENCE VEILLER, First Deputy Commissioner.

MR. SIDEBOTHAM'S ADMISSION OF SHORT COUNT.

Mr. P. COWEN:

In relation to your letter about delivering full quantities, if you had taken the trouble to investigate you would find that the job was printed on Woronoco, which is only 480 sheets to the ream and printed and ruled on both sides. This blank having been handled four times by the ruler and pressman, besides samples, and the

shortage only being 22 sheets in the 1,920, I think this hardly worth your while writing letters about.

Very respectfully,

T. B. SIDEBOTHAM, Jr.

[The order called for 2,000; 1,898 were delivered only. Contract states distinctly "a ream of paper is 500 sheets."]

THOSE PAYROLLS.

To T. B. SIDEBOTHAM:

I am in receipt of your letter of March 18 stating that some of the departments are inquiring of you about their payrolls. Will you please let me know what departments are asking for them, as we have had no requests here for any that are on contract, excepting one from Queens? If you will please let me know what departments have been inquiring I will take up the matter. You of course know that all new payrolls must contain the perforation on the side and the special printing.

PHILIP COWEN.

[No reply to this received. I draw my own conclusions as to inquiries, none having come to the City Record office.]

OTHER COMPLAINTS.

February 13, 1903.

To T. B. SIDEBOTHAM, Jr.:

We return you herewith package of 1,000 gummed slips, as they are not done up as is customary in this office. If you will look at Rule 6 at the back of the estimate blank you will find that all printed matter must be done up in packages of 500 each, each securely fastened.

I also call your attention to the fact that this work was ordered December 22 and that proof was promptly passed when submitted. I also return your bill of February 9 for $21 for alterations on bridge at One Hundred and Eighty-ninth street, and bill for alterations on requisition No. 6988 for $11.20, for the reason that the schedule, subject to which work is given out in this office, calls for the maximum price of 60 cents per hour for corrections. Furthermore, it is necessary that proofs of all corrections shall be submitted with bill, unless the Supervisor has otherwise passed upon them.

PHILIP COWEN.

February 13, 1903.

T. B. SIDEBOTHAM:

* * * * * * * * * * * * * *

I am informed by the examiners in the office that contract numbers 591, 721, 788 and 844 have been printed by you on Greylock instead of on Scotch Ledger, as called for in the sample submitted. Unless you have some authority for the change, we cannot accept these goods and they must be returned to you, unless you are willing to make a reduction in the difference of the price which is quoted in the market to-day between Greylock and Scotch.

PHILIP COWEN.

March 17, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

My attention is called to the fact that Nos. 1128 and 1129, delivered by you, are printed on Standard Bond, instead of Greylock, and therefore cannot be accepted, unless the work is satisfactory to the Bureau and the difference in price is adjusted.

Respectfully yours,

P. COWEN.

April 7, 1903.

T. B. SIDEBOTHAM, Jr., Esq.:

(1) I wish to call your attention to the fact that you are violating the contract that the City has made with you for printing, in failing to send to this office proofs of all work that you are doing. You will be kind enough to see that a proof of all work is sent to us as soon as ready, as the contract states. This is simply that we shall know the progress of the work, and it will save a great deal of time both in your office and in this.

I also wish to call your attention to the fact that your contract requires proofs of all jobs to be furnished to the departments concerned, and unless you do so you must assume all responsibility of whatever nature, as every department has the right to change its blanks up to the time of going to press, and if a department has wanted to make a change in its blanks and has been unable to do so because you have failed to furnish proof, you will be required, under your contract, to reprint the same without further payment from the City.

(2) I wish to call your attention to the fact that you have delivered at the office a large number of envelopes for different departments which are not according to contract and will have to be reprinted, and as these are wanted I will ask you to take them away at once and furnish others. The contract says clearly that all envelopes shall be No. 1 rag. Furthermore it says that all of 6¾ and under shall be of 60-pound paper and all above that 70-pound. You have furnished 60 and 50-pound, instead of 60 and 70-pound, and have furnished a far lower grade than No. 1 rag. This must have your immediate attention.

(Those delivered are three grades lower.)

(3) You have delivered at the office a lot of labels which you have tied up in packages of 1,000, loosely with a string, and then have dumped all together in one bundle. This will not do. Every kind of label must be done up by itself substantially, and you will be kind enough to send some one on Wednesday to do this. Otherwise we shall decline to pass the goods, and if the matter is not attended to by you will reorder them elsewhere, charging them against your contract.

(4) You have delivered to-day some paper that is not of the watermark called for on your contract. As you evidently have some trouble in getting a supply of the papers called for, I wish to state that I will make this concession: I will permit you to furnish any watermarked ledger paper that bears the watermark of the manufacturer of the paper and which is quoted in the open market at 10 cents a pound. Under no circumstances can I allow you to use any private watermark, ex-

cepting such as are called for on the contract, but I will allow you to use a mill watermark as stated, on condition that you submit the same first to me for my approval.

(5) I again caution you against the delivery of short count. Your contract calls for specific quantities and these quantities must in all cases be delivered.

PHILIP COWEN.

APPENDIX N.

THE SUPERVISOR TO THE BOARD OF CITY RECORD ON HIS DIFFERENCES WITH MR. SIDEBOTHAM.

March 9, 1903.

The Honorable, the Board of City Record:

Gentlemen—There are differences existing between Mr. T. B. Sidebotham, Jr., the printer who has the contract for the present year, and the Supervisor, which I must bring to your attention, in order that you may formally approve or disapprove of my action, inasmuch as under present conditions there is a great deal of inconvenience caused to the different Departments and Courts by reason of the contractor's attitude.

In my report to you on July 28, 1902, concerning supplies for the year 1903, I made the following statement:

"It has been the custom heretofore to ask Departments in July for requisitions for their next year's needs in printing, stationery and blank books; to give out a contract for these towards the end of the year, and *to furnish all the supplies called for* and approved of by the Supervisor in *the early months of the year.* I respectfully submit that it is impossible for a Department to know its needs a year and a half ahead, so that, as I have had ample proof this year, *much is ordered that is not wanted;* more than that, the City is compelled to pay in the early months of the year for supplies that are not required for six or eight months, losing thus a large amount in interest. It is my intention to change this system if my view meets with your approval. The *annual requisitions* sent in this month *will not be used as orders* to be filled in January or February, *but as a basis of next year's orders.* Bids will be solicited for the work as the Charter requires, and *as the articles are needed from time to time* during the year, *they will be delivered,* being furnished by the lowest bidders.

"You will understand the wisdom of this when I state that on the contract for this year, which was delayed by legal proceedings, and then carried out somewhat on these lines at my suggestion, there are items still undelivered."

When the contract was prepared, the following paragraph was printed at the head of the schedule of items as the attached clipping shows:

PARTICULAR ATTENTION IS CALLED TO THE FOLLOWING:

The amounts given herein of the several items are presumed to represent the largest quantities that will be required during the year. It is not intended to order the entire supply at one time, and none of the work called for herein is to be done without a requisition from the Supervisor. It is estimated that about 75 per cent. of the supplies bid on will be required. They will be ordered from time to time during the year,

according to the needs of the Departments, and changes in composition must be made, without charge, if required. Where very large quantities are called for, no more than 25,000 are likely to be wanted at one time. These reduced quantities will be ordered from time to time because of lack of storage room, as well as to guard against legislative or office changes, or overestimate of Department needs. The right is reserved by the City to cancel such items as may not be required.

Furthermore, the specifications themselves contain a similar notification, as the following clipping indicates:

PARTICULAR ATTENTION IS CALLED TO THE FOLLOWING:

"The amounts given herein of the several items are presumed to represent the largest quantities that will be required during the year. *It is not intended to order the entire supply at one time,* and none of the work called for herein is to be done without a requisition from the Supervisor. It is estimated that about 75 per cent. of the supplies bid on will be required. These will be ordered from time to time, according to the needs of the Departments, and *changes must be made without charge if required.* Where very large quantities are called for, no more than 25,000 are likely to be wanted at one time. These reduced quantities will be ordered from time to time, because of lack of storage room as well as to guard against legislative or office changes or overestimate of the needs of Departments. The right is reserved by the City to cancel such items as may not be required during the year."

In addition to this I made it my business to inform each individual contractor long before the bids were submitted that it was my intention to inforce this regulation, so that every contractor submitted his bid with a clear understanding that these directions would be enforced.

Mr. Sidebotham has made a demand upon me for all the items in the contract, in order that such as will permit it may be worked together for the sake of economy from his point of view. The result is that he has declined to proceed with considerable work until these samples are furnished. Meanwhile, complaint has been made to the Mayor that I am failing to furnish samples required for the conduct of business in the different offices. The contractor has been specially insistent in the matter of payrolls and blanks for the different courts. The fact is that legislative enactments required certain changes in the blanks used by these courts, and some of the clerks ordered new blanks last fall after their requisitions were in and had been put into the contract. These courts are not likely to want any for many months to come, if they will need any at all this year.

I take this opportunity to state that Mr. Sidebotham's dilatoriness in the delivery of work has hampered this office considerably, and a large part of the time of the Clerks is being taken up in answering complaints and communicating with the printer. To such an extent has this been the case that I have, at the request of the Corporation Counsel, in consequence of complaints in his own Department, written to Mr. Sidebotham that unless he lives up closer to his contract and delivers work with promptness, the Corporation Counsel will be compelled, as a member of the Board of City Record and as the legal oficer of the City, to take such action as will tend to the canceling of his contract and the recovery of damages. I can easily foresee that if the Board in its wisdom were to direct me to furnish him with all of the copy called for in the contract at one time the various departments would, for the

first few months, suffer seriously because of their inability to get what they required for immediate need.

I respectfully ask that the Board of City Record pass one of the following resolutions:

Resolved, That the Supervisor of the City Record be directed to furnish the person having the contract for printing with all samples necessary to enable him to immediately complete all the items upon his contract; or,

Resolved, That the Supervisor be directed to carry out the contract for printing entered into by the City with T. B. Sidebotham, Jr., in accordance with the terms of the same whereby such items only will be ordered as the Supervisor is informed from time to time are required for the needs of the departments, etc.

Respectfully yours,

PHILIP COWEN, Supervisor City Record.

APPENDIX M.

THE SERVICE OF THE CITY RECORD.

EXTRACT FROM LETTER SENT TO DEPARTMENTS FEBRUARY 5, 1903.

Dear Sir—I wish to improve the service of this office in every way possible, and ask your co-operation to that end. Please advise me has the service of the office been satisfactory to you during the past year? Has it met your requirements with a reasonable degree of promptness and satisfaction? What special criticism suggests itself to you?

PHILIP COWEN.

REPLIES THERETO.

I am glad to be able to say, after a year's experience of your administration, that the service of your office has been very satisfactory to me. Stationery has been supplied with a minimum of delay, and our requisitions have received prompt and courteous attention from your office.

Very truly yours,

J. EDW. SWANSTROM, President, Borough of Brooklyn.

Regarding the service in your office during the past year, I wish to say that as far as my Bureau is concerned you have handled the work promptly, many times more promptly than I had any reason to expect. I wrote you a letter I think last fall, in which I expressed, somewhat more in detail, my appreciation of what you had done and my thanks for so doing.

GEO. W. TILLSON,

Chief Engineer, Bureau of Highways, Borough of Brooklyn.

I take pleasure in testifying to the good service rendered by the City Record to this office in the prompt delivery of both printing and stationery supplies.

This promptness was most marked in the recent instance when the change of paying jurors was made, which necessitated a "rush" order for checks, blanks, books,

etc. This need was met most efficiently and your office should be complimented in consequence.

Respectfully yours,

J. H. CAMPBELL, Deputy Chamberlain.

I take this occasion to say that in my opinion the past year has seen a great advance in the work of your office. Where formerly we were compelled to suffer exasperating delays before needed supplies would be furnished, our requisitions are now complied with with great celerity, and, what is just as important, we receive the particular goods for which we make request.

S. WILLIAM BRISCOE, Secretary.

On the whole the service has been very satisfactory and it has well met the requirements of this Bureau.

MARTIN SAXE, Assistant Corporation Counsel,

Bureau for Collection of Arrears of Personal Taxes.

There has been an evident increase in efficiency of the service of your Department, but as far as the filling of printing orders the service is as yet so slow that in a number of instances where we needed printed matter in a hurry we have felt it absolutely essential to have such done on special orders, giving the contract to outside parties. This ought not to be the case.

LOUIS L. TRIBUS, Commissioner Public Works, Borough of Richmond.

The service of the City Record during the past year has been exceedingly satisfactory to the Bureau of Buildings, Borough of Brooklyn, but with very few exceptions. The work of your office has been done with dispatch which could not be equaled if we were in a position to order our printing from outside contractors.

WILLIAM M. CALDER,

Superintendent of Buildings, Borough of Brooklyn.

I am glad to report that the service of your office has been very satisfactory during the past year. Only one delay has been reported, on the work received from your office, and that occurred at the time of the strike.

JOHN E. EUSTIS,

Commissioner of Parks, Borough of The Bronx.

I wish to say that your service to this Bureau, during the past year, has been satisfactory in every way.

PEREZ M. STEWART,

Superintendent of Buildings, Borough of Manhattan.

So far as our dealings with your office is concerned, we have no complaint to offer, as our requirements have been fully met in a prompt and satisfactory manner.

JOHN K. NEAL, Register, Borough of Brooklyn.

The service of the City Record for the Department of Public Works, Borough of Brooklyn, has been entirely satisfactory.

FRANK J. HELMLE,

Superintendent, Department Public Works, Borough of Brooklyn.

I desire to say that the service of the office of the City Record during the year 1902 has been satisfactory, and has met the requirements of the Bureau of Street Openings, Law Department, with a reasonable degree of promptness, except in the matter of binding maps and abstracts. This work should have been done with greater promptness than has been the case heretofore.

G. L. RIVES, Corporation Counsel.

The Bureau of Supplies and Accounts advises me that the chief difficulty experienced has been with respect to the furnishing of supplies under the annual requisitions.

ROBERT VAN IDERSTINE,

Deputy Commissioner of Water Supply, Gas and Electricity,

For the Borough of Brooklyn.

The only criticism I have to make is in regard to the delays in the delivery of supplies in the early part of the year.

THOMAS W. HYNES, Commissioner of Correction.

Replying to your letter in regard to services afforded by the City Record, I would say that the Public Library did not make use of the Record last year, but thus far this year, except with delays incident to the large rush of work the first of the year, I can say that the services are as good as could be expected. This much, I am glad to say, that whenever it has been necessary for us to obtain printing in a hurry that your office has always taken the matter up speedily and furnished relief.

Very truly yours,

FRANK P. HILL, Librarian, Brooklyn Public Library.

Generally speaking, the service rendered by your Department is an improvement over that of your predecessors for several years past, and the requirements of this Department have been met with a reasonable degree of promptness and satisfaction. One exception to this has been that it has taken from two to four weeks to have contracts printed and delivered, although I understand that even this is an improvement upon the time consumed in this work for several years previous to your administration. Nevertheless, it is so important to City departments, in view of the many exigencies that arise, to have contracts printed without delay, that if it could be arranged that these contracts could be delivered in a shorter time on the average it would oftentimes be of great benefit to the departments. I realize, however, that the method employed by your Department in having this printing done probably necessitates more or less delay and is responsible for the fact that it takes a depart-

ment longer to have a contract printed through the City Record than it would if the work were sent direct to a first-class printing establishment.

Very truly yours,

W. R. WILLCOX,

Commissioner, Department of Parks, Manhattan and The Bronx.

I appreciate most highly the way that you have personally honored my urgent requests for supplies.

LAWRENCE VEILLER,

First Deputy Commissioner, Tenement House Department.

For the promptness with which the special requisitions for stationery were supplied to the Children's Court, we wish to thank you. It was absolutely necessary for us to have some of the items included in our special requisitions of August 13 and later dates in time for the opening of the Court on September 2, and these came in good time, so it was possible to start in at once with a complete set of record books and blanks.

Your kindness in giving these matters your personal attention and thus aiding us in the successful opening of the Children's Court is appreciated.

ERNEST K. COULTER, Deputy Clerk, Court of Special Sessions.

EXHIBIT F.

DEPARTMENTAL REQUISITIONS RECEIVED AFTER AUGUST 15, 1902.

Department.	Date Received.	Printing.	Stationery.	Books.	Litho.
Coroners—The Bronx	Aug. 16	P	S	B	L
Civil Service	" 16	P	S	B	L
Fifth Municipal Court—Manhattan	" 16	P	S	B	..
Estimate and Apportionment	" 18	P	S	..	..
Estimate and Apportionment, Public Improvement Branch	" 18	..	S	B	L
Street Cleaning	" 18	P	S	B	L
Tenth Municipal Court—Manhattan	" 18	P	S	B	L
Surrogate—Queens	" 18	P	S	B	L
District Attorney—New York	" 19	P	S	B	L
General Sessions	" 19	..	..	..	..
Public Charities—Manhattan and The Bronx	Sept. 2	P	S	B	L
Public Charities—Brooklyn and Queens	" 2	P	S	B	L
Second Municipal Court—Manhattan	" 2	P	S	B	L
Surrogate—Kings	" 2	P	S	B	L
Public Works—Manhattan	" 3	P	S	B	L
Highways—Manhattan	" 3	..	..	..	..
Public Buildings and Offices—Manhattan	" 3	P	S	B	L
Sewers	" 3	P	S	B	L
Seventh Municipal Court—Manhattan	" 3	P	S	B	L
President Borough Manhattan	" 4	P	S	B	L
President Borough Richmond	" 4	P	S	B	L
Commissioner of Records—Kings	" 4	P	S	B	L
Register—New York	" 5	P	S	B	L
Commissioner of Jurors—Richmond	" 5	..	S	B	L
Bridges	" 9	P	S	B	..
Tenement House Department	" 10	P	S	B	L
Law—Collection Personal Taxes	" 10	P	S	B	..
President Borough Richmond	" 10	P	S	B	L
First Municipal Court—Brooklyn	" 12	P	S	B	L
President Borough The Bronx	" 12	P	S	B	L
Buildings—Bronx	" 12	P	S	B	L
Public Works—Bronx	" 12	..	S	B	L
Second Municipal Court—Brooklyn	" 12	P	S	B	L
Sheriff—New York	" 13	P	S	B	L
Water Supply—Manhattan	" 13	P	S	B	L
Water Supply—Brooklyn	" 13	P	S	B	L
Water Supply—Queens	" 13	..	S	..	..
Water Supply—Chief Engineer	" 13	..	S	..	..
Water Supply—Lamps and Gas	" 13	P	S	B	L
Water Supply—The Bronx	" 13	..	S	..	..
Water Supply—Water Register—Manhattan	" 13	..	S	B	..
District Attorney—Queens	" 15	P	S	B	L
Second Municipal Court—Bronx	" 16	P	S	..	..
Law—Brooklyn—Assistant Corporation Counsel	" 19	P	S	B	L
Finance	" 17	P	S	B	L
City Court	" 20	P	S	B	L
County Clerk—New York	" 20	..	S	..	..
Finance	" 22	..	S	..	..
City Magistrates—Second Division	" 23	..	S	B	L
Law—Street Openings	" 23	P	S	B	..
Third Municipal Court—Brooklyn	" 23	P	S	B	L
Law—Recovery of Penalties	" 24	P	S	B	L
Armory Board	" 25	..	S	..	..
Health	" 29	..	..	..	..

Department.	Date Received.	Printing.	Stationery.	Books.	Litho.
Law—Street Openings—Brooklyn	" 27	P	S	B	L
Sheriff—Queens	" 29	P		B	L
County Court—Queens	" 29	..	S	..	..
City Chamberlain	Oct. 1	..	..	B	L
County Clerk—Richmond	" 1	P	S	B	L
Health	" 2	P	..	..	..
District Attorney—Kings	" 3	P	..	..	..
Health	" 4	..	..	..	L
County Judge—Richmond	" 8	..	S	B	L
Aldermen	" 8	P	S	B	L
Mayor	" 6	..	S	B	L
Law—Street Openings	" 6	P	..	..	..
Public Buildings and Offices—Queens	" 9	P	S	B	L
Brooklyn Disciplinary Training School	" 9	P	..	B	..
Fourth Municipal Court—Brooklyn	" 9	..	S	B	L
First Municipal Court—Queens	" 9	P	..	B	L
Second Division—City Magistrates'	" 9	..	..	B	..
Health	" 10	..	..	B	..
Parks—Brooklyn and Queens	" 9	P	S	B	L
Commissioner of Jurors—Kings	" 10	P	S	B	..
Taxes and Assessments	" 13	..	S	B	..
City Magistrates'—Second Division	" 13	P	..	..	..
First Municipal Court—Queens	" 14	..	S	..	..
Brooklyn Disciplinary Training School	" 15	..	S	..	..
Parks—Brooklyn and Queens	" 15	..	S	..	..
Fourth Municipal Court—Brooklyn	" 17	P	..	..	..
First Municipal Court—Bronx	" 17	P	S	..	L
Taxes and Assessments	" 27	P	S	B	..
Coroners—Queens	Nov. 13	..	S	..	L
Buildings—Queens	" 13	P	..	..	..
Topographical Bureau—Queens	" 13	..	..	B	..
Sewers—Queens	" 13	P	S	B	..
Street Cleaning—Queens	" 13	P	..	..	..
Total received after August 15, 1902		63 Printing.	72 Stationery.	64 Books.	55 Litho.

Harriet M. Metcalfe, being sworn, deposes and says that she is an Examiner in the office of the City Record; that she had charge of the sending and receiving of requisitions for supplies for 1903; that each requisition as it was received was handed to her and the same checked by date upon a printed list in her possession, and that the above is a correct transcript of the dates of the various requisitions as so received.

HARRIET M. METCALFE.

Sworn to before me, April 17, 1903.

W. H. HETTLER, Commissioner of Deeds.

EXHIBIT G.

CIRCULAR ASKING FOR NEEDS FOR JANUARY, FEBRUARY AND MARCH.

September 22, 1902.

Dear Sir—Many of the Departments have failed to send in the requisitions for blank books, stationery and printing to be furnished them during the year 1903 by this office, so I very much fear it will be impossible to make contracts for such work in time for the early delivery of supplies wanted by the Departments for the beginning of business in 1903. Not wishing to hamper the Departments if I can help it, I want to be in a position to furnish such supplies as are absolutely necessary in the early part of the year, and therefore ask you to give me on enclosed slips the articles that you require for the opening of business on January 1, 1903, as well as what you will want during January, February and March. It will be sufficient for our purpose if you will give the numbers upon your requisitions that represent the articles wanted. Please let me have this without delay.

I take this opportunity of asking your co-operation in the betterment of the service of the "City Record." It is distasteful to the Supervisor to print reports covering periods long past. The reports that appear in the "City Record" should be as close to date as possible, and a little effort on the part of heads of Departments will certainly result in at least a marked improvement in that direction. Reports of meetings should be made the day after they have been approved and other reports can be furnished with more promptness than is the case at the present time. All reports are positively sent to the printer on the day of receipt at this office. If yours are not printed with promptness, I will thank you to bring the matter to my attention.

I have another request: When sending copy for books or printed matter, will you please see that such copy is prepared with proper care? The Board of City Record has been called upon during the present year to pay a considerable sum of money to printers for alterations in copy made after it has been set up, and I am seriously contemplating a recommendation to the Board that all such extra cost shall be charged up against departments, as this expense is not provided for in any estimate that is made for the conduct of this office, and is for the most part avoidable. Such alterations also materially delay the delivery of work, cause friction between the contractor, the Supervisor and the departments, and are expensive. Please give these matters your careful attention.

Respectfully yours,

PHILIP COWEN, Supervisor City Record.

(A yellow blank bore this matter.)

PRINTING.

Note on Here Printing Only.

New York, September, 1902.

To PHILIP COWEN, Supervisor City Record:

The Department of ..... will require for the opening of business on January 1, 1903, the items of printing numbered on annual requisition as follows: (Blank lines followed here.)

The following items will be required during January, February and March: (Blank lines follow here.)

(A pink slip bore this matter.)

BOOKS.

Note on Here Books Only.

New York, September, 1902.

To PHILIP COWEN, Supervisor City Record:

The Department of ..... will require for the opening of business on January 1, 1903, the items of books numbered on annual requisition as follows: (A number of blank lines followed here.)

The following items will be required during January, February and March: (A number of blank lines followed here.)

RULE

TO BE OBSERVED BY

PRINTERS, LITHOGRAPHERS, BLANK BOOK MAKERS, ETC.

SECURING ORDERS FROM THE SUPERVISOR OF CITY RECORD, AND
MADE A CONDITION OF THE ESTIMATE SUBMITTED HEREON.

PROOFS.

I. Proofs of all work must be submitted for approval to the department for which it is intended. Unless approved by the department, the Supervisor reserves the right to reject the goods when delivered.

Proofs of pay-rolls and vouchers must also be submitted to the Chief Auditor of Accounts, Finance Department, for approval.

II. A duplicate proof must be sent at the same time to the Supervisor. This is simply that he may be informed of the progress of the work, and not necessarily for correction. This proof will not be returned.

III. The department for which the work is done has authority only to furnish copy and pass upon proofs. The Supervisor alone has authority concerning the stock to be used.

EXTRAS.

IV. *Alterations involving extra cost must have the approval in writing of the Supervisor before they are made.* While it is expected that all copy furnished to the printer is prepared with sufficient care to require no change after submission of proof, no charge for alterations will be allowed where the cost thereof is less than five dollars, or at least ten per cent. of the whole cost of the job. Where a number of items are grouped together in one price and are not itemized, the entire order shall be reckoned as one job when charges for alterations are considered.

FORM NUMBER.

V. All printed and lithographed matter, whether bound or unbound, must bear the **number** given in the requisition, the **year**, the **quantity**, and the **initial** of the printer, clearly but inconspicuously printed on some part thereof, thus: **4176-02-5,000 (B).** THIS MUST NOT BE OMITTED WITHOUT THE WRITTEN CONSENT OF THE SUPERVISOR. Where a department has a form number also it shall follow the name thus: **4176-02-5,000 (B) 67,** or it may be printed elsewhere if so directed on the proof. Where there are two or more items on a requisition, these must be distinguished further with the letters given, thus: **4176b-02.** On envelopes this shall be printed on the flap, or in the upper right-hand corner where the stamp may cover it, and on ruled books it shall be given on a label attached on inside of first cover.

PACKING.

VI. All printed matter, if cards, must be done up in packages of 250 each; if paper, 500 each; if larger than 9 x 12, 250 each These must be securely fastened, with one copy on the outside, and bear **requisition number, quantity, and name of department and bureau,** as given in requisition.

VII. Pads, unless otherwise stated on order, are to contain 100. The padding to be on one end only.

VIII. A ream of paper is 500 sheets, if fly-leaf; 1,000 sheets if cut np. Type-writing papers are reckoned 500 half sheets to ream.

IX. Of all bound work ordered, except stock goods, whether printed or not, four copies of the sheets MUST be sent to the office of the City Record when the goods are delivered. The bill will not be checked if this is not done.

X. All work must be delivered at the office of the CITY RECORD.

PAPER.

XI. The *weight* of the paper MUST be that of the samples shown, unless otherwise specified or directed in writing by the Supervisor.

XII. The *quality* of the paper is to be as marked upon the sample or requisition.

XIII. Where samples are not marked, the Contractor must furnish paper of the kind, weight and quality of that called for by the one submitted.

XIV. The following substitutions of paper will be permitted:

a.	LEDGER PAPERS:	L. L. Browns, Westons, Cranes, one for the other.
b.	"	Scotch, Woronoco, one for the other.
c.	"	Cumberland, Greylock, Whiting's Sterling, Russian, Pembroke, one for the other.
d.	"	Bankers, Tradesmans, Conrow's extra strong, one for the other.
e.	"	Oneida, Whiting's Record, Roland, one for the other.
f.	BONDS:	Cranes, Parsons, Whitings, one for the other.
g.	"	Iroquois, Old Hampden, State, one for the other.
h.	COLORED BONDS:	Standard and Brookdale.
i.	WRITINGS:	Parsons, Whitings, one for the other.

XV. Only water-marked papers shall be used. The water-mark must appear on every sheet of paper as small as 8x10.

FINE FOR DELAY.

XVI. Work must be delivered promptly as stated upon estimate. A fine of five per cent. will be imposed, in the judgment of the Supervisor, for every day's delay beyond the time promised. Allowance will be made in such cases for delay in return of proofs beyond twenty-four hours.

XVII. **It is understood that this order is to be completed within ten working days from the time of receipt of copy,** if it is for printing or **stationery,** or two weeks, if it is for bound books, unless otherwise stated upon the face hereof. If not delivered within six working days thereafter, it is agreed that the order may be withdrawn by the Supervisor without any liability on the part of the City for work done or material purchased for the work. The Contractor agrees to immediately return the copy to the Supervisor upon notice by him of such withdrawal. No excuse for delay because of lack of stock will be accepted so long as it can be obtained in one of the substitutions allowed above.

BILLS.

XVIII. Bills in duplicate, bearing the Requisition number, must be sent with all work. Goods will not be received without them.

XIX. The bills, after the examination of the goods, and the return of receipts by the department, will be certified and transmitted to the Department of Finance, where they will be audited and check mailed.

XX. The copy for each order, together with specimens of paper forming part thereof, must be returned with bill.

LABOR LAW.

XXI. The Contractor agrees that he will comply with the provisions of chapter 415 of the Laws of 1897, as amended, known as "The Labor Law," so far as they are constitutional and applicable to this order. He further agrees that no laborer, workman or mechanic in the employ of the contractor, sub-contractor or other person doing or contracting to do the whole or a part of the work contemplated by the order shall be required to work more than eight hours in any one calendar day except in cases of extraordinary emergency caused by fire, flood or danger to life or property; and that the wages to be paid for a legal day's work (as therein defined), to all classes of laborers, workmen or mechanics, who are engaged upon the subject of this order and perform work within the limits of the City, shall not be less than the prevailing rate for a day's work in the same trade or occupation in that borough within the City where such work is performed or done.

XXII. All printing hereon must be done in New York City.

XXIII. ☞ **Contractors are advised, as a measure of precaution, to compare copy given th with the copy upon which bid was made, for such special instructions as m noted thereon.**

3263-03-12 Blks-H

TF This order must be returned immediately after final delivery of goods; without it the bill cannot be forwarded to the Department of Finance.

Please furnish and deliver at office of THE CITY RECORD, *2 City Hall, New York, the following (with bills in duplicate), on Requisition* NO. 6802

for Dept. of _____ *Boro.* _____

To _____

PRICE NOT TO EXCEED

a		
b		
c		
d		
e		
f		
g		
h		
i		
j		
k		
l		
m		
	Total, $	

I CERTIFY that bids for furnishing of supplies or performance of services on above requisition and order were received and are on file in Office of Board of "City Record," as below:

DATE	NAME	Am't of Bid

The prices subject to which this order is issued and accepted are not to exceed those which were adopted by the Mayor, Counsel to the Corporation, and the Commissioner of Public Works, December 17, 1886, revised March 8, 1893, on file with the Supervisor of the "City Record," and also subject to the provisions of the laws of 1897, chapter 415, section 3, known as the Labor Law (see back hereof). This order is given subject to the Rules and Regulations printed on the back hereof, to which the contractor hereby assents.

A certificate of the necessity of above expenditure was placed on file in this office before expenditure was incurred.

I certify that the expenditure therefor has been duly authorized and appropriated *by concurrent vote of the Mayor, Corporation Counsel and Comptroller,* under date of

DATE OF REQ.

Supervisor.

Bill transmitted to Department of Finance on Voucher No.

EXHIBIT H.

(This is the form of order given for all work.)

EXHIBIT I.

RESOLUTION AUTHORIZING THE GIVING OUT OF "SPECIALS" FOR 1903.

Resolved, That this Board approve the annual requisitions received from the various departments, bureaus, courts and county offices of the several counties included in The City of New York for the year 1903, as revised by the Supervisor of the City Record; and

Resolved, That the Supervisor of the City Record be and he hereby is authorized to procure, by direct order, the books and printed, lithographed or blank forms required for the use of the various departments, courts and bureaus on January 1, 1903; and

Resolved, That the Supervisor of the City Record shall submit to the Board of City Record for its confirmation, approval and ratification the list of articles thus furnished on requisitions from said courts, departments, etc., and the orders by which they were obtained, also a schedule of the cost of such supplies, such cost to be subject to examination by, and the approval of, the Department of Finance.

Passed September 15, 1902.

EXHIBIT J.

REQUISITIONS RECEIVED NOVEMBER 19 AND 20, 1902.

Page 40 of report says: "By a singular coincidence, on the first day following the date of this report, November 20, 1902, there were 21 requisitions bid on." This is why: (Taken from Requisition book.)

Nov. 19.	No.	5867.	Civil Service.
"	"	5868.	Street Cleaning.
"	"	5869.	City Record.
"	"	5870.	Water Supply.
"	"	5872.	City Record.
"	"	5873.	Finance Department, Real Estate Bureau.
"	"	5874.	Finance Department, Auditing Bureau.
"	"	5875.	Finance Department.
"	"	5876.	Finance Department, Paymaster.
"	"	5877.	Finance Department, Chief Bookkeeper.
"	"	5878.	Corrections, Manhattan.
"	"	5879.	Corrections, Brooklyn.
"	"	5880.	Armory Board.
"	"	5881.	Park Board, Manhattan.
"	"	5882.	Park Board, Manhattan.
"	"	5883.	Park Board, Manhattan.
"	"	5884.	Health Department, Manhattan.
"	"	5885.	Health Department, Manhattan.
"	"	5886.	Health Department, Manhattan.
"	"	5887.	Law Department, Collection of Personal Taxes.
Nov. 20.	"	5888.	Corrections, Manhattan.
"	"	5889.	Corrections, Brooklyn.
"	"	5890.	Street Cleaning, Manhattan.
"	"	5891.	Health Department, Manhattan.
"	"	5892.	Highways Bureau, Manhattan.
"	"	5893.	Supreme Court, New York.
"	"	5894.	Water Supply, Manhattan.

EXHIBIT K.

EXAMPLES OF PRICES CHARGED ON "SPECIALS" AND THE PRICES ALLOWABLE, ACCORDING TO SCHEDULE ADOPTED BY CITY RECORD BOARD.

EXAMPLE 1.

Requisition 6019, for President Borough of Brooklyn, Bureau of Public Buildings and Offices.

		Paper.	Composition.	Presswork.	Ruling.	Figured Accord'g to Schedule.	Price Charged.
1,000	Inspector's report	$1 92	$2 87	$2 40	.....	$7 19	$7 07
2,000	Inspector's daily report	3 84	3 62	4 80	.....	12 26	10 84
4,000	New York orders—General	5 76	2 00	18 67	.....	26 43	13 70
4,000	New York orders—Supplies and requisitions	5 76	2 00	18 67	.....	26 43	13 70
4,000	requisitions—Repairs (canary)	9 22	2 00	8 00	.....	19 22	16 15
4,000	requisitions—Supplies (white)	5 76	2 00	8 00	.....	15 76	15 15
1,000	time sheets	1 73	2 00	4 80	2 00	10 53	7 53
1,000	completion of work	72	75	2 40	.....	3 87	4 00
500	Bath Keeper's weekly report	48	1 75	1 60	.....	3 83	3 54
1,000	Bath Keeper's daily report	96	1 75	2 40	.....	5 09	4 98
2,000	elevator report	1 92	2 00	4 80	.....	8 72	8 17
2,000	pontoon report	1 92	2 00	4 80	.....	8 72	8 17
1,000	schedule of vouchers (blue)	7 50	3 00	4 80	2 00	17 30	16 30
500	per cent. payment (blue)	3 75	2 50	3 20	1 75	11 20	10 38
4,000	vouchers (blue)	12 79	2 25	8 00	3 00	26 04	21 68
Prices allowable under schedule						$202 59	$160 95
Price of lowest bidder						160 95	
A saving of						$41 64	or over 20 per cent.

EXAMPLE 2.

Department of Health—Requisition No. 6015.

Form.	Quantity.	Size.	Paper.	Stock.	Composition.	Presswork.	Ruling.	Binding.	Schedule.	Price.
11C	500	8½x14	Advance, 40-lb.	$2 40	$7 50	$3 20	$0 75	.....	$13 85	$12 50
25C	2,000	8 x14	Sterling, 16-lb.	5 76	6 50	4 80	....	$2 00	19 06	17 50
29C	2,000	8 x11	Sterling, 24-lb.	4 32	1 20	4 80	....	1 00	11 32	12 75
110C	100	17 x14	Advance, 30-lb.	1 00	8 00	2 20	1 00	20	12 40	11 00
161C	100	17 x11	Advance, 30-lb.	1 00	3 00	1 10	1 00	20	6 30	11 00

Form.	Quantity.	Size.	Paper.	Stock.	Composition.	Press work.	Ruling.	Binding.	Schedule.	Price.
23E	200	9½x15	Whiting's L. 22 Crown..	1 10	20 00	7 50	5 00	1 75	35 35	14 00
6F	250	3⅝x10¾	Sterling, 24-lb....	30	2 50	1 10	....	10	4 00	6 00
27F	3,000	3 x 5	Sterling, 24-lb....	3 30	5 00	9 00	....	1 50	18 80	19 00
88G	150	8½x14	Sterling, 32-lb....	50	7 50	2 20	....	.....	10 20	7 25
16H	500	4 Fol.	Craven, No. 29..	4 40	8 50	1 60	....	.....	14 50	10 00
24H	1,500	2 5-16x 6 7-16	Manila....	1 62	50	3 60	....	50	6 22	7 00
72H	100	9 5-16x17	Brookdale Bond, 40-lb....	28	14 00	3 20	....	.....	17 48	10 00
5J	1,500	.....	Postal Cards...	....	3 00	5 00	....	.....	8 00	3 00
6K	1,000	5½x 8½	Sterling, 24-lb....	1 08	1 20	2 40	....	.....	4 68	6 00
43L	500	5½x 3¼	Index Bristol, 160-lb..	72	2 00	2 00	....	.....	4 72	3 00
44L	500	5½x 3¼	Index Bristol, 160-lb..	72	2 00	2 00	....	.....	4 72	3 00
96L	500	8 x10½	Sterling, 24-lb....	1 08	3 60	1 60	....	20	6 48	2 00
Prices allowable under schedule.....									$198 08	$155 00
Price of lowest bidder.....									155 00	
A saving of.....									$43 08	over 21 per cent.

EXAMPLE 3.

Requisition 6003, Special Sessions, First Division.

Form.	Quantity.	Size.	Stock, Berlin Buff, 16 lb.	Comp.	Press.	Schedule.	Price.
107	10,000	2 to Cap	$29 00	$3 00	$8 00	$31 00	$28 00
112	2,000	2 "	5 00	3 00	4 80	12 80	10 00
23	3,000	2 "	6 50	3 00	4 80	14 30	15 00
40	8,000	8 "	5 00	3 00	8 00	16 00	12 00
73	6,000	8 "	3 00	3 00	7 20	13 20	10 00
11	1,000	2 "	2 50	4 00	2 40	8 90	7 00
91	4,000	6 "	3 00	4 00	4 80	11 80	10 00
90	1,000	4 "	1 25	2 00	2 40	5 65	5 00
97	4,000	8 "	2 50	2 50	4 80	9 80	7 00
21	500	4 "	65	2 00	1 60	4 25	3 00
53	2,000	4 "	2 50	1 40	4 80	8 70	6 00
99	8,000	8 "	5 00	4 00	4 80	13 80	12 00
44	300	4 "	40	5 00	1 60	7 00	6 50
43	300	4 "	40	5 00	1 60	7 00	5 00
47	500	2 "	1 25	5 00	1 60	7 85	6 75
48	300	2 "	75	5 00	1 60	7 35	6 00
57	300	2 "	75	5 00	1 60	7 35	6 00
15	1,000	4 "	1 25	3 00	2 40	6 65	5 00
108	800	4 "	65	3 00	1 60	5 25	5 00
5	500	4 "	65	1 50	1 60	3 75	2 40
63	1,000	2 "	2 00	3 00	2 40	7 40	5 00
109	3,000	2 "	6 50	3 00	7 20	16 70	14 00
Prices allowable under schedule.....						$226 50	$186 65
Prices of lowest bidder.....						186 65	
A saving of						$39 85, over 17%.	

EXHIBIT L.

SCHEDULE OF PRICES UNDER WHICH WORK IS DONE.

Adopted by Board of City Record December 17, 1886, Revised March 8, 1898.

THIS REPRESENTS THE MAXIMUM COST OF ALL WORK GIVEN OUT BY SUPERVISOR (except under contract).

Section 1. Law cases, points, etc., including composition, paper, presswork, binding, etc.—cover to count two pages:

Sec. 2. Composition of ordinary jobs that can be equitably measured:

85 cents per 1,000 ems when not more than 20,000 ems.

75 cents per 1,000 when over 20,000 ems.

Sec. 3. Composition for ordinary jobs that can be equitably measured, when set in good, unworn script (double small pica and larger to be measured as pica; smaller than double small pica, as small pica), $1.25 per 1,000 ems.

Sec. 4. Composition of pamphlets and books (not more than 3 ems to be added to body of page for folio and foot lines):

80 cents per 1,000 ems when not more than 20,000 ems.

75 cents per 1,000 ems between 20,000 and 100,000 ems.

70 cents per 1,000 ems 100,000 ems and over.

$1.50 per 1,000 ems for rule and figure work, i. e., all matter that is necessarily set up in three or more columns. Matter that can be set in one measure to be counted plain.

Sec. 5. All measurement of matter to be made by a scale of the type used, to be furnished by the party doing the work.

Sec. 6. 75 per cent. advance for composition or presswork of pamphlets and books necessarily done on holidays and so ordered.

Sec. 7. 50 per cent. advance for composition or presswork of pamphlets and books necessarily done at night and so ordered.

Sec. 8. 60 cents per hour for time work.

90 cents per hour for night work.

$1.05 per hour for holiday work.

Sec. 9. Presswork on forms larger than super-royal:

$2.50 per token of 250 impressions, single token.

$1.50 per token of 250 impressions, two tokens.

$1.10 per token of 250 impressions, three tokens.
80 cents per token of 250 impressions, over three tokens and less than ten.
70 cents per token of 250 impressions, ten to nineteen tokens.
60 cents per token of 250 impressions, twenty tokens and over.

Sec. 10. Presswork on super-royal and larger than flatcap (14x17):

$2 per token of 250 impressions, single token.
$1.25 per token of 250 impressions, two tokens.
$1 per token of 250 impressions, three tokens.
75 cents per token of 250 impressions, over three tokens and less than ten.
60 cents per token of 250 impressions, ten to nineteen tokens.
50 cents per token of 250 imprcssions, twenty tokens and over.

Sec. 11. Presswork on forms flatcap (14x17) and smaller:

$1.10 per token of 250 impressions, single token.
80 cents per token of 250 impressions, two tokens.
70 cents per token of 250 impressions, three tokens.
60 cents per token of 250 impressions, over three and less than ten tokens.
50 cents per token of 250 impressions, ten to nineteen tokens.
40 cents per token of 250 impressions, twenty tokens and over.

Sec. 12. Printing (including composition) on envelopes, in black ink:

$1 for 500 or less.
$1.50 per 1,000.
$1 per 1,000 for 5,000 or over.

Sec. 13. Presswork on cards not larger than postals:

$1 for 500 or less.
$1.50 per 1,000.
$1 per 1,000 for 5,000 or over.

Sec. 14. Presswork in colored ink 33 1-3 per cent. advance on prices for black.

High-priced or aniline colors to be used only when so specified in order, and when the former are authorized and used in considerable quantity an extra allowance will be made.

Sec. 15. On all stock and material furnished, including all articles of stationery not obtained on previous estimate, also books, blank books, drawing materials, ruling, numbering, perforating, binding and other extraneous work, etc., embraced in any order:

20 per cent. advance on net cost price for cash to the trade when furnished to the amount of not more than $10 for one kind of goods on the same order.

15 per cent. for one kind from $10 to $50.

12½ per cent. for one kind from $50 to $100.

10 per cent. for one kind from $100 to $500.

5 per cent. for one kind over $500.

EXHIBIT M.

IN RE JOHN CASSIDY.

John Cassidy, Bookbinder, 221 Fulton street, Manhattan, being sworn, deposes and says that he does bookbinding for the City Record Office, that he has been shown the statement on page 50 of a report by Charles S. Hervey to the Comptroller concerning the Supervisor of the City Record, setting forth that he, John Cassidy, had stated to one of the Examiners in charge of this investigation that he had been requested by the Supervisor, as a personal favor to him, not to bid on printing requisitions, and that it is untrue that he made such a statement that the Supervisor asked it AS A PERSONAL FAVOR. He asked me not to bid, but NOT AS A PERSONAL FAVOR.

JOHN CASSIDY.

Sworn before me this 21st day of April, 1903.

WASHINGTON H. HETTLER, Commissioner of Deeds, No. 77, New York City.

EXHIBIT N.

Showing Deliveries on 1903 Specials.

(The investigators give deliveries to January 3 only. The City Record Office was moving from No. 98 Duane street to City Hall between December 30 and January 2, hence all deliveries possible were withheld by order of the Supervisor until they could be made at City Hall. Furthermore, partial deliveries filled the purpose of the "Specials," as they enabled departments to take up their work for the year. Hence these tables have small value.)

Requisition No.		Total Pieces.	Pieces Delivered to Jan. 3, 1903.	Pieces Delivered, Jan. 4 to 10.	Pieces Delivered, Jan. 11 to 18.
	M. B. Brown Co.				
6006		10,400	2,000	.....	.....
6008		3,000	.....	.....	.....
6009		6,150	6,150	.....	.....
6010		2,500	2,500	.....	.....
6016		31,500	8,000	3,000	.....
6017		18,000	8,000	8,500	.....
6018		39,250	12,500	8,250	500
6019		32,000	5,500	500	1,000
6020		8,500	7,000	500	.....
6022		12,200	8,200	.....	.....
6023		4,850	3,850	.....	.....
6024		119,000	.....	25,000	7,000
6025		13,050	9,750	.....	.....
6026		8,000	1,000	.....	.....
6027		46,000	11,000	5,000	.....
6029		34,050	24,300	1,000	.....
6030		1,500	1,000	500	.....
6031		268,560	47,700	5,500	70,360
6032		103,000	51,000	.....	.....
6034		96,175	52,700	15,025	.....
6035		20,000	20,000	.....	.....
6036		897,050	194,500	83,000	.....
6037		415,550	41,350	73,000	6,000
6038		243,500	7,000	.....	30,000
6039		137,650	6,150	5,000	.....
6040		28,500	28,000	.....	.....
6051		262,000	22,000	240,000	.....
6053		4,550	3,500	50	.....
6056		43,020	4,000	8,000	.....
6057		149,420	28,000	35,000	5,000
6060		13,000	.....	.....	5,000
6061		279,500	92,500	.....	.....
6062		42,000	40,500	.....	.....
6063		27,000	17,000	500	.....
6064		60,000	35,000	10,000	.....
6065		386,500	29,500	121,000	12,000
6066		20,000	17,500	.....	.....
6068		25,000	20,000	.....	5,000
6069		211,000	2,000	35,000	22,500

Requisition No.	Total Pieces.	Pieces Delivered, to Jan. 3, 1903.	Pieces Delivered, Jan. 4 to 10.	Pieces Delivered, Jan. 11 to 18.
6070	49,500	9,000	6,000	9,000
6072	5,590	.....	3,000	.....
6073	7,000	5,000	.....	.....
6074	21,000	.....	.....	.....
6075	26,500	15,000	11,500	.....
6076	87,000	9,500	42,000	12,500
6079	13,000	1,000	9,000	.....
6080	26,000	.....	21,500	.....
6082	55,000	.....	50,000	5,000
6087	61,800	10,000	.....	.....
6088	200	.....	.....	.....
6125	43,900	.....	24,900	5,000
6128	500	.....	.....	.....
6129	2,500	.....	2,500	.....
6130	4,500	.....	4,500	.....
6131	1,000	.....	1,000	.....
6132	1,000	.....	.....	.....
6252	77,500	.....	.....	.....
Total	4,614,305	920,150	856,225	195,860

Requisition No.	Total Pieces.	Pieces Delivered, to Jan. 3, 1903, as per Report.	Pieces Delivered, Jan. 4 to 10.	Pieces Delivered, 11 to Jan. 17.
J. H. English & Son.				
3002	81	8	2	12
3003	1,481	6	209	200
3011	43	.....	34	.....
3014	220	72	.....	.....
3015	671	40	5	84
3016	46	26	.....	.....
3017	7	.....	1	1
3018	10	.....	.....	1
3019	19	.....	1	2
3020	638	1	.....	2
3021	7	.....	.....	.....
3022	540	37	.....	52
3023	145	.....	.....	25
3024	25	19	.....	.....
3025	12	12	.....	.....
3026	222	.....	36	.....
3029	124	43	15	3
3030	9	.....	4	5
3034	9	7	2	.....
3038	307	.....	12	.....
3039	364	350	.....	1
3047	4	.....	1	2
3048	130	112	.....	2
3049	2	.....	.....	.....
3051	2	2	.....	.....
3052	373	3	10	.....
3053	166	153	4	1

Requisition No.	Total Pieces.	Pieces Delivered to Jan. 3, 1903, as per Report.	Pieces Delivered, Jan. 4 to Jan. 10.	Pieces Delivered, Jan. 11 to Jan. 17.
3054	50	26	24	.....
3055	1,650	98	503	400
3056	73	35	2	7
3057	77	38	2	.....
3058	5,763	93	5	32
3059	381	.....	4	4
3065	71	3	30	.....
3066	1,347	132	.....	2
3067	78	.....	.....	.....
3068	504	.....	.....	.....
3069	249	6	3	2
3070	366	2	4	5
3071	127	48	.....	5
3072	29	24	3	.....
3074	273	.....	26	18
3076	438	.....	2	.....
3080	33	.....	28	1
3085	7	.....	.....	.....
3086	267	.....	.....	.....
3088	1	.....	.....	.....
3095	75	.....	69	.....
3096	27	19	6	.....
3097	6	.....	.....	.....
Total	17,509	1,429	1,352	869

Requisition No.	Total Pieces.	Pieces Delivered, to Jan. 3.	Pieces Delivered, Jan. 4 to 10.	Pieces Delivered, Jan. 11 to 17.
The J. W. Pratt Co.				
6011	473,930	110,131	22,500	143,500
6012	80,800	7,750	500	15,500
6013	147,750	10,000	5,000	32,000
6014	21,150	9,000	1,000	500
6015	14,400	4,250	1,000	600
6059	448,000	.....	.....	22,000
6071	637,400	.....	.....	.....
6081	280,500	280,500	.....	.....
6085	67,500	500	.....	2,000
6086	11,100	.....	.....	100
6089	38,800	.....	.....	1,000
6090	5,000	5,000	.....	.....
6092	15,500	.....	.....	.....
6111	1,000	500	.....	.....
6126	4,000	.....	.....	.....
6205	26,000	.....	.....	.....
6206	8,400	.....	.....	650
Total	2,263,230	427,631	30,000	217,850

Requisition No.		Total Pieces.	Pieces Delivered to Jan. 3.	Pieces Delivered, Jan. 4 to 10.	Pieces Delivered, Jan. 11 to 17.
	Publishers' Printing Co.				
6005		131,300	22,200	31,150	65,500
6033		151,000	32,500	500	5,000
6049		110,850	.....	77,650	32,450
6050		34,100	.....	.....	.....
6055		45,000	44,250	.....	750
6078		129,100	98,000	1,000	16,000
6093		11,000	.....	.....	.....
6093a		3,000	.....	.....	.....
6094		28,200	.....	.....	.....
6127		6,500	.....	.....	.....
	Total	649,050	196,950	110,300	119,700
	W. P. Mitchell & Son.				
6043		6,900	6,900	.....	.....
6044		64,700	18,500	2,000	.....
6045		58,300	43,250	14,250	.....
6046		16,000	16,000	.....	.....
6047		4,000	.....	.....	.....
6048		20,500	14,500	5,000	.....
6052		115,850	110,550	5,300	.....
6077		15,900	.....	.....	.....
	Total	302,150	209,700	26,550	.....
	Rode & Brand.				
6067		13,000	13,000	.....	.....

Requisition No.		Total Pieces.	Pieces Delivered. to Jan. 3.	Pieces Delivered January 4 to 10.	Pieces Delivered January 11 to 17.
	The J. W. Pratt Company.				
3001		19	...	...	...
3004		138	4	4	...
3005		7	4	3	...
3006		6	3	3	...
3007		1	...	1	...
3008		92	6	...	...
3009		1	1	...	...
3027		90	26	5	...
3028		8	...	...	...
3031		7	5	2	...
3032		533	...	...	...
3033		720	12	...	...
3045		1	1	...	...
3060		539	126	26	39
3061		46	39	4	...
3062		70	58	7	5
3063		8	3	5	...
3064		8	2	3	...
3075		173	102	59	...
3087		64	...	...	...
3090		5	...	...	...
3098		100	...	...	...
3099		100	...	...	...
3081		106	...	...	...
3082		79	...	...	...
	Total	2,926	382	118	44

Requisition No.		Total Pieces.	Pieces Delivered to Jan. 3.	Pieces Delivered January 4 to 10.	Pieces Delivered January 11 to 17.
	John Cassidy.				
3012		66	...	66	...
3013		11	...	11	...
3037		9	...	...	4
3040		12	1	...	...
3041		3	3	...	...
3042		4	1	...	...
3043		2	2	...	...
3044		2	1	...	...
3046		20	...	...	5
3073		43	...	12	...
	Total	172	8	89	9
	M. B. Brown Company.				
3010		611	...	...	...
	D. Slote & Co.				
3050		445	...	...	...
	Wm. Bratter & Co.				
3035		39	...	...	...

EXHIBIT O.

SHOWING THAT THE SUBSTANCE OF THE PRESENT EXAMINATION WAS DEALT WITH ONCE BEFORE AT THE INSTANCE OF MR. KEEFE.

(Page 40.) "On November 19 last a report was made by the Finance Department Examiners of the City Record office to the Chief Auditor of Accounts, to the effect that on November 18, a regular bid day, certain large requisitions were not obtainable by all persons who wished to bid. These requisitions were for large amounts, and upon the opening of bids, three bidders only appeared. On this particular day it would appear to have been the intention to limit the bidding on seven of the requisitions. These seven amounted to $227.40 against six open to all, amounting to only $44.70."

I thought this falsehood had been scotched once, but Mr. Keefe will not be downed and insists on reuttering this falsehood and enlarging it. The following is a copy of the report referred to above, which was the subject of a communication to me by the Comptroller November 20:

"4th. That C. S. Nathan, a reputable printer, demanded and obtained certain requisitions which had been withheld from public bidding, and as a consequence the City obtained a lower bid from him in certain of the requisitions than it would from either of the two firms who would otherwise have had control."

My reply thereto was as follows:

"Mr. McMillen, my deputy, tells me that, on the opening of bids on the 18th instant, when calling off the number of the requisition to be next dealt with, Mr. Nathan quietly remarked, in no tone of complaint, that he hadn't seen those requisitions, whereupon Mr. McMillen asked him to take them out of the box and figure on them, and he would withhold opening the other bids meanwhile. Mr. Nathan did this. I have asked Mr. Nathan as to his version of the affair. He corroborates Mr. McMillen's statement exactly, but adds to it that Mr. Keefe, who was standing near by taking down some figures, urged him to make a complaint against the office, to which he replied that he had no complaint to make, as it was altogether possible that he had overlooked the requisitions. Mr. Nathan will be pleased to appear before the Board in the matter, as he strongly resents being put in the light of complaining as to his treatment by the office."

I respectfully ask that Mr. Nathan be called to testify to the truth of this statement, to the end that this falsehood, which Mr. Keefe knows was a falsehood, shall not be again repeated. This utterance, with the insinuations it contains, is on a par with other parts of the report. The coincidence referred to is, that between the two bidding days there happened to come into the office a large number of requisitions. (Exhibit J gives the departments, the requisition numbers and the dates received.)

MSH 20095

END OF
TITLE